# Financial Statements (Un-Audited)

As on and for the Second Quarter (Q3) ended March 31, 2026.

## JMI Hospital Requisite Manufacturing Limited and its Subsidiary

( A Joint venture Company with Republic of South Korea)

Unique Heights, (Level-11), 117 Kazi Nazrul Islam Avenue, Ramna, Dhaka.

# JMI HOSPITAL REQUISITE MANUFACTURING LTD. and its Subsidiary

## Consolidated Statement of Financial Position (Un-Audited)

As at 31 March 2026

| Particulars | Notes | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |
| **ASSETS** | | | |
| **Non-Current Assets** | | | |
| Property, Plant & Equipment | 04A | 1,831,304,759 | 1,740,681,529 |
| Right of Use Assets | 4.01 A | 26,684,702 | 2,553,062 |
| Intangible Assets (Apollo Licence) | | 16,755,591 | - |
| Capital Work in Progress(CWIP) | 4.02A | 713,601,098 | 756,835,561 |
| | | **2,588,346,150** | **2,500,070,152** |
| **Current Assets** | | | |
| Inventories | 05A | 898,221,883 | 748,246,525 |
| Inter Company Loan | 06A | 827,611,493 | 745,212,197 |
| Advance, Deposit & Prepayments | 07A | 776,366,791 | 806,985,519 |
| Accounts & Other Receivables | 08A | 857,882,985 | 790,152,908 |
| Investment in Shares & Others | 09A | 156,852,516 | 156,719,814 |
| Cash & Cash Equivalents | 10A | 144,796,550 | 166,156,564 |
| | | **3,661,732,218** | **3,413,473,527** |
| **Total Assets** | | **6,250,078,368** | **5,913,543,679** |
| **EQUITY & LIABILITIES** | | | |
| **Equity** | | | |
| Share Capital | 11A | 1,252,941,200 | 1,252,941,200 |
| Share Premium | 11.01A | 1,205,371,932 | 1,205,506,932 |
| Reserve & Surplus | 12A | 308,204,234 | 310,107,867 |
| Retained Earnings | 13A | 1,677,467,086 | 1,633,884,725 |
| | | **4,443,984,452** | **4,402,440,724** |
| **Non - Controlling Interests** | 13.01A | 262,899,541 | 166,513,235 |
| | | **4,706,883,993** | **4,568,953,959** |
| **Non-Current Liabilities** | | | |
| Term Loan (Non Current maturity) | 14A | 227,546,083 | 153,573,581 |
| Deferred Tax Liability | 15A | 122,622,834 | 129,841,178 |
| Lease Finance (Non-current maturity) | 16A | 2,876,174 | 3,411,968 |
| Rental Lease Liability | 17A | 31,112,279 | 2,705,304 |
| | | **384,157,370** | **289,532,031** |
| **Current Liabilities** | | | |
| Lease Finance (Current maturity) | 16.01A | 1,443,600 | 1,443,600 |
| Term Loan (Current maturity) | 14.01A | 17,746,000 | 78,224,259 |
| Working Capital Loan | 18A | 862,403,356 | 816,604,426 |
| Liability Against Import | 19A | 13,104,256 | 22,817,655 |
| Account & Other Payables | 20A | 178,642,295 | 65,746,924 |
| Unclaimed Dividend | 20.1A | 6,703,606 | 10,793,931 |
| Loan from Director's & Others | 21A | 7,756,976 | 7,756,976 |
| Income Tax Liability | 22A | 71,236,915 | 51,669,918 |
| | | **1,159,037,004** | **1,055,057,689** |
| **Total Equity & Liabilities** | | **6,250,078,368** | **5,913,543,679** |
| **Net Asset Value Per Share (NAV)** | 31A | **35.47** | **35.14** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: 28th April 2026**
Place: Dhaka, Bangladesh

## JMI HOSPITAL REQUISITE MANUFACTURING LTD. and its Subsidiary

### Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

**For the period ended 31 March 2026**

| Particulars | Notes | Amount in BDT | | | |
|---|---|---|---|---|---|
| | | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 | 01 January 2026 to 31 March 2026 | 01 January 2025 to 31 March 2025 |
| Sales Revenue | 23A | 1,215,046,960 | 1,294,070,344 | 438,088,335 | 420,614,146 |
| Cost of Goods Sold | 24A | (833,519,654) | (890,993,532) | (300,988,926) | (293,942,529) |
| **Gross Profit/(Loss)** | | **381,527,306** | **403,076,812** | **137,099,409** | **126,671,617** |
| **Operating Expenses** | | | | | |
| Administrative Expenses | 25A | (187,655,155) | (61,346,632) | (78,719,928) | (21,236,846) |
| Selling & Distribution Expenses | 26A | (51,951,739) | (42,497,869) | (20,113,261) | (12,839,435) |
| **Total Operating Expenses** | | **(239,606,894)** | **(103,844,501)** | **(98,833,189)** | **(34,076,281)** |
| **Operating Profit** | | **141,920,412** | **299,232,311** | **38,266,220** | **92,595,336** |
| Financial Expense | 27A | (37,734,947) | (46,464,451) | (11,563,975) | (10,730,492) |
| **Net Profit After Financial Expenses** | | **104,185,465** | **252,767,860** | **26,702,245** | **81,864,843** |
| Income From Others Sources | 28A | 2,942,664 | 4,499,893 | 887,626 | 1,249,967 |
| **Net Income before adjustment of WPPF** | | **107,128,129** | **257,267,753** | **27,589,871** | **83,114,811** |
| Workers' Profit Participation Fund | | (8,885,120) | (12,254,882) | (2,805,569) | (3,957,995) |
| **Net Profit Before Taxation** | | **98,243,009** | **245,012,871** | **24,784,302** | **79,156,816** |
| **Provision for Income Tax Expense** | | | | | |
| Current Tax | | (49,567,873) | (55,148,307) | (15,732,368) | (17,810,975) |
| Deferred Tax | | 7,186,250 | 5,377,184 | 2,311,049 | 1,130,313 |
| **Profit after Tax for the period** | | **55,861,386** | **195,241,748** | **11,362,983** | **62,476,154** |
| **Attributable to:** | | | | | |
| Owners of the parent | | 84,351,782 | 195,271,880 | 22,536,251 | 62,477,229 |
| Non - controlling interests | | (28,490,396) | (30,132) | (11,173,268) | (1,075) |
| **Profit after Tax for the period** | | **55,861,386** | **195,241,748** | **11,362,983** | **62,476,154** |
| **Other Comprehensive Income:** | | | | | |
| Unrealized Gain: Fair value gain/(loss) of investment | | (212,155) | 116,124 | 109,732 | (139,971) |
| Deferred Tax | | 32,094 | (31,332) | (95) | 3,707 |
| | | **(180,061)** | **84,792** | **109,637** | **(136,264)** |
| **Total Comprehensive Income for the period** | | **55,681,325** | **195,326,540** | **11,472,620** | **62,339,890** |
| **Basic Earning Per Share (EPS)** | 32A | **0.67** | **1.56** | **0.18** | **0.50** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: 28th April 2026**
Place: Dhaka, Bangladesh

**JMI HOSPITAL REQUISITE MANUFACTURING LTD. and its Subsidiary**

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY-(Un-Audited)

**For the period ended 31 March 2026**

| Particulars | Share Capital | Share Premium | Tax Holiday Reserve. | Revaluation Surplus | Fair Value Gain /(Loss) | Retained Earnings | Non - Controlling Interests | Total amount in Taka |
|---|---|---|---|---|---|---|---|---|
| **Balance as on 01.07.2025** | **1,252,941,200** | **1,205,506,932** | **124,185,213** | **185,844,472** | **78,182** | **1,633,884,725** | **166,513,235** | **4,568,953,959** |
| Share Issued/Equity portion | - | - | - | - | - | - | 124,876,702 | **124,876,702** |
| Revaluation Surplus | - | - | - | (1,645,389) | - | 1,645,389 | | - |
| Adjustment of Other Comprehensive Income | - | - | - | - | (78,182) | - | | **(78,182)** |
| Other Comprehensive Income | - | - | - | - | (180,061) | - | | **(180,061)** |
| IPO Expenses | - | (135,000) | - | - | - | - | | **(135,000)** |
| Dividend For the period 2024-2025 @5% Cash | | - | | | | (42,414,810) | | **(42,414,810)** |
| Net Profit during the period | - | - | - | - | - | 84,351,782 | (28,490,396) | **55,861,386** |
| **Balance as on 31.03.2026** | **1,252,941,200** | **1,205,371,932** | **124,185,213** | **184,199,082** | **(180,061)** | **1,677,467,086** | **262,899,541** | **4,706,883,993** |

**For the period ended 31 March 2025**

| Particulars | Share Capital | Share Premium | Tax Holiday Reserve. | Revaluation Surplus | Fair Value Gain /(Loss) | Retained Earnings | Non - Controlling Interests | Total amount in Taka |
|---|---|---|---|---|---|---|---|---|
| **Balance as on 01.07.2024** | **1,252,941,200** | **1,205,789,432** | **124,185,213** | **188,182,899** | **(168,975)** | **1,483,198,516** | **69,979,819** | **4,324,108,104** |
| Share Issued | - | - | - | - | - | - | 65,930,000 | **65,930,000** |
| Revaluation Surplus | - | - | - | (1,731,989) | - | 1,731,989 | | - |
| Adjustment of Other Comprehensive Income | - | - | - | - | 168,975 | - | | **168,975** |
| Other Comprehensive Income | - | - | - | - | 84,792 | - | | **84,792** |
| IPO Expenses | - | (237,500) | - | - | - | - | | **(237,500)** |
| Dividend For the year 2023-2024 @10% Cash | | - | | | | (84,829,620) | | **(84,829,620)** |
| Net Profit during the period | - | - | - | - | - | 195,271,880 | (30,132) | **195,241,748** |
| **Balance as on 31.03.2025** | **1,252,941,200** | **1,205,551,932** | **124,185,213** | **186,450,910** | **84,792** | **1,595,372,765** | **135,879,687** | **4,500,466,498** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Date: 28th April 2026**
Place: Dhaka, Bangladesh

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**JMI HOSPITAL REQUISITE MANUFACTURING LTD. and its Subsidiary**
**Consolidated Statement of Cash Flows- (Un-Audited)**
**For the period ended 31 March 2026**

| Particulars | Notes | Amount in BDT | |
|---|---|---|---|
| | | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 |
| **Cash flow from operating activities** | | | |
| Cash Receipts from customers and others | | 1,150,259,546 | 1,268,556,095 |
| Paid to suppliers and others | | (1,084,363,903) | (1,148,642,801) |
| Income tax paid | | (30,000,877) | (26,012,612) |
| **Net cash generated from operating activities** | | **35,894,766** | **93,900,682** |
| **Cash flow from investing activities** | | | |
| Investment in Shares & Others | | (423,039) | 87,619,591 |
| Balance with inter company | | (82,399,296) | (32,037,931) |
| Investment in subsidiary | | (16,170,000) | (119,200,000) |
| Capital Work in Progress(CWIP) | | 66,477,493 | (209,852,642) |
| Acquisition of Non-current Assets | | (138,170,539) | (33,930,601) |
| **Net cash generated from investing activities** | | **(170,685,381)** | **(307,401,583)** |
| **Cash flow from financing activities** | | | |
| Financing cost paid | | (37,734,948) | (46,464,452) |
| Term Loan received/(paid) | | 13,494,243 | (8,922,245) |
| Lease Finance received/(paid)-net off payment | | (535,794) | 5,069,117 |
| Working capital loan received/(paid) | | 45,798,930 | (9,693,234) |
| IPO Expenses | | (135,000) | (237,500) |
| Calls in arrear | | - | 2,000,000 |
| Received from Share Money Deposit | | 141,046,703 | 185,130,000 |
| Dividend Paid | | (46,505,134) | (79,091,563) |
| Rental Lease Liability Payment | | (1,998,400) | 2,822,113 |
| **Net cash generated from financing activities** | | **113,430,600** | **50,612,236** |
| **Net cash Surplus/(Deficit) for the period** | | **(21,360,015)** | **(162,888,666)** |
| Cash & Cash Equivalents at the Beginning of the period | | **166,156,564** | **320,816,074** |
| **Cash & Cash Equivalents at the End of the period** | | **144,796,550** | **157,927,408** |
| **Net Operating Cash Flow Per Share (NOCFPS)** | 33A | **0.29** | **0.75** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: 28th April 2026**
Place: Dhaka, Bangladesh

# JMI HOSPITAL REQUISITE MANUFACTURING LTD.

## Statement of Financial Position (Un-Audited)

### As at 31 March 2026

| Particulars | Notes | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |
| **ASSETS** | | | |
| **Non-Current Assets** | | | |
| Property, Plant & Equipment | 4.00 | 1,748,003,200 | 1,740,681,529 |
| Right of Use Assets | 4.01 B | 638,265 | 2,553,062 |
| Capital Work in Progress(CWIP) | 4.02 | 434,599,569 | 501,077,062 |
| Investment in Subsidiary | 4.04 | 316,070,000 | 299,900,000 |
| | | **2,499,311,035** | **2,544,211,653** |
| **Current Assets** | | | |
| Inventories | 5.00 | 764,298,580 | 748,246,525 |
| Inter Company Loan | 6.00 | 827,611,493 | 745,212,197 |
| Advance, Deposit & Prepayments | 7.00 | 633,762,979 | 582,686,774 |
| Accounts & Other Receivables | 8.00 | 850,778,121 | 790,152,908 |
| Investment in Shares & Others | 9.00 | 156,852,516 | 156,719,814 |
| Cash & Cash Equivalents | 10.00 | 141,637,305 | 157,653,226 |
| | | **3,374,940,994** | **3,180,671,444** |
| **Total Assets** | | **5,874,252,029** | **5,724,883,097** |
| **EQUITY & LIABILITIES** | | | |
| **Equity** | | | |
| Share Capital | 11.00 | 1,252,941,200 | 1,252,941,200 |
| Share Premium | 11.01 | 1,205,371,932 | 1,205,506,932 |
| Reserve & Surplus | 12.00 | 308,204,234 | 310,107,867 |
| Retained Earnings | 13.00 | 1,730,508,829 | 1,634,015,727 |
| | | **4,497,026,195** | **4,402,571,726** |
| **Non-Current Liabilities** | | | |
| Term Loan (Non Current maturity) | 14.00 | 227,546,083 | 153,573,581 |
| Deferred Tax Liability | 15.00 | 122,622,834 | 129,841,178 |
| Lease Finance (Non-current maturity) | 16.00 | 2,876,174 | 3,411,968 |
| Rental Lease Liability | 17.00 | 706,904 | 2,705,304 |
| | | **353,751,995** | **289,532,031** |
| **Current Liabilities** | | | |
| Lease Finance (Current maturity) | 16.01 | 1,443,600 | 1,443,600 |
| Term Loan (Current maturity) | 14.01 | 17,746,000 | 78,224,259 |
| Working Capital Loan | 18.00 | 862,403,356 | 816,604,426 |
| Liability Against Import | 19.00 | 13,104,256 | 22,817,655 |
| Account & Other Payables | 20.00 | 45,017,315 | 43,468,575 |
| Unclaimed Dividend | 20.01 | 6,703,606 | 10,793,931 |
| Loan from Director's & Others | 21.00 | 7,756,976 | 7,756,976 |
| Income Tax Liability | 22.00 | 69,298,730 | 51,669,918 |
| | | **1,023,473,839** | **1,032,779,340** |
| **Total Equity & Liabilities** | | **5,874,252,029** | **5,724,883,097** |
| **Net Asset Value Per Share (NAV)** | 31.00 | **35.89** | **35.14** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: 28th April 2026**
Place: Dhaka, Bangladesh

# JMI HOSPITAL REQUISITE MANUFACTURING LTD.

## Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

### For the period ended 31 March 2026

| Particulars | Notes | Amount in BDT | | | |
|---|---|---|---|---|---|
| | | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 | 01 January 2026 to 31 March 2026 | 01 January 2025 to 31 March 2025 |
| Sales Revenue | 23.02 | 1,103,008,653 | 1,294,070,344 | 378,434,153 | 420,614,146 |
| Cost of Goods Sold | 24.01 | (778,400,525) | (890,993,532) | (271,603,877) | (293,942,529) |
| **Gross Profit/(Loss)** | | **324,608,128** | **403,076,812** | **106,830,276** | **126,671,617** |
| **Operating Expenses** | | | | | |
| Administrative Expenses | 25.01 | (58,780,747) | (61,257,407) | (19,619,637) | (21,233,776) |
| Selling & Distribution Expenses | 26.01 | (47,984,164) | (42,497,869) | (18,074,950) | (12,839,435) |
| **Total Operating Expenses** | | **(106,764,911)** | **(103,755,276)** | **(37,694,587)** | **(34,073,211)** |
| **Operating Profit** | | **217,843,217** | **299,321,536** | **69,135,689** | **92,598,406** |
| Financial Expense | 27.01 | (34,180,360) | (46,464,452) | (11,106,364) | (10,730,492) |
| **Net Profit After Financial Expenses** | | **183,662,857** | **252,857,084** | **58,029,325** | **81,867,914** |
| Income From Others Sources | 28.01 | 2,924,646 | 4,495,421 | 887,626 | 1,249,967 |
| **Net Income before adjustment of WPPF** | | **186,587,503** | **257,352,505** | **58,916,951** | **83,117,881** |
| Workers' Profit Participation Fund | | (8,885,120) | (12,254,882) | (2,805,569) | (3,957,995) |
| **Net Profit Before Taxation** | | **177,702,383** | **245,097,623** | **56,111,382** | **79,159,886** |
| **Provision for Income Tax Expense** | | | | | |
| Current Tax | | (47,626,110) | (55,146,965) | (15,135,826) | (17,810,975) |
| Deferred Tax | | 7,186,250 | 5,377,184 | 2,311,049 | 1,130,313 |
| **Profit after Tax for the period** | | **137,262,523** | **195,327,842** | **43,286,605** | **62,479,224** |
| **Other Comprehensive Income:** | | | | | |
| Unrealized Gain: Fair value gain/(loss) of investment | | (212,155) | 116,124 | 109,732 | (139,971) |
| Deferred Tax | | 32,094 | (31,332) | (95) | 3,707 |
| | | **(180,061)** | **84,792** | **109,637** | **(136,264)** |
| **Total Comprehensive Income for the period** | | **137,082,462** | **195,412,634** | **43,396,242** | **62,342,960** |
| **Basic Earning Per Share (EPS)** | 32.00 | **1.10** | **1.56** | **0.35** | **0.50** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: 28th April 2026**
Place: Dhaka, Bangladesh

## JMI HOSPITAL REQUISITE MANUFACTURING LTD.

**Statement of Profit or Loss and Other Comprehensive Income (Production)-(Un-Audited)**

**For the period ended 31 March 2026**

| Particulars | Notes | Amount in BDT | | | |
|---|---|---|---|---|---|
| | | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 | 01 January 2026 to 31 March 2026 | 01 January 2025 to 31 March 2025 |
| Sales Revenue | 23.02 | 573,564,500 | 678,988,223 | 196,785,760 | 227,158,021 |
| Cost of Goods Sold | 24.01 | (397,656,181) | (465,092,343) | (139,455,099) | (158,186,259) |
| **Gross Profit/(Loss)** | | **175,908,319** | **213,895,880** | **57,330,661** | **68,971,762** |
| **Operating Expenses** | | | | | |
| Administrative Expenses | 25.01 | (30,205,836) | (32,397,699) | (9,956,691) | (11,611,412) |
| Selling & Distribution Expenses | 26.01 | (8,280,420) | (4,417,188) | (4,142,605) | (1,101,096) |
| **Total Operating Expenses** | | **(38,486,256)** | **(36,814,887)** | **(14,099,296)** | **(12,712,508)** |
| **Operating Profit** | | **137,422,063** | **177,080,993** | **43,231,365** | **56,259,254** |
| Financial Expense | 27.01 | (21,532,521) | (25,079,966) | (7,102,199) | (5,482,296) |
| **Net Profit after financial Expenses** | | **115,889,542** | **152,001,027** | **36,129,166** | **50,776,958** |
| Income From Others Sources/(Loss) | 28.01 | 698,965 | 337,500 | 175,126 | 112,500 |
| **Net Income before adjustment of WPPF** | | **116,588,507** | **152,338,527** | **36,304,292** | **50,889,458** |
| Workers Profit Participation Fund | | (5,551,834) | (7,254,216) | (1,728,776) | (2,423,308) |
| **Net Profit Before Taxation** | | **111,036,673** | **145,084,311** | **34,575,516** | **48,466,150** |
| **Provision for Income Tax Expense** | | | | | |
| **Current Tax** | | (28,190,928) | (32,643,970) | (9,326,610) | (10,904,884) |
| **Deferred Tax** | | 7,104,592 | 5,303,267 | 2,288,188 | 1,114,776 |
| | | **(21,086,337)** | **(27,340,703)** | **(7,038,423)** | **(9,790,108)** |
| **Profit after Tax for the period** | | **89,950,336** | **117,743,608** | **27,537,093** | **38,676,042** |
| **Other Comprehensive Income:** | | | | | |
| Unrealized Gain: Fair value gain/(loss) of investment | | - | - | - | - |
| Deferred Tax | | - | - | - | - |
| | | - | | - | - |
| **Total Comprehensive Income for the period** | | **89,950,336** | **117,743,608** | **27,537,093** | **38,676,042** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: : 28th April 2026**
Place: Dhaka, Bangladesh

**JMI HOSPITAL REQUISITE MANUFACTURING LTD.**

**Statement of Profit or Loss and Other Comprehensive Income (Trading)-(Un-Audited)**

**For the period ended 31 March 2026**

| Particulars | Notes | Amount in BDT | | | |
|---|---|---|---|---|---|
| | | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 | 01 January 2026 to 31 March 2026 | 01 January 2025 to 31 March 2025 |
| Sales Revenue | 23.02 | 529,444,153 | 615,082,121 | 181,648,393 | 193,456,125 |
| Cost of Goods Sold | 24.01 | (380,744,344) | (425,901,189) | (132,148,778) | (135,756,270) |
| **Gross Profit/(Loss)** | | **148,699,809** | **189,180,932** | **49,499,616** | **57,699,855** |
| **Operating Expenses** | | | | | |
| Administrative Expenses | 25.01 | (28,574,911) | (28,859,708) | (9,662,946) | (9,622,364) |
| Selling & Distribution Expenses | 26.01 | (39,703,744) | (38,080,681) | (13,932,345) | (11,738,339) |
| **Total Operating Expenses** | | **(68,278,655)** | **(66,940,389)** | **(23,595,291)** | **(21,360,703)** |
| **Operating Profit** | | **80,421,154** | **122,240,543** | **25,904,325** | **36,339,152** |
| Financial Expense | 27.01 | (12,647,839) | (21,384,486) | (4,004,165) | (5,248,196) |
| **Net Profit After Financial Expenses** | | **67,773,315** | **100,856,057** | **21,900,160** | **31,090,956** |
| Income From Others Sources | 28.01 | 2,225,681 | 4,157,921 | 712,500 | 1,137,467 |
| **Net Income before adjustment of WPPF** | | **69,998,996** | **105,013,978** | **22,612,660** | **32,228,423** |
| Workers Profit Participation Fund | | (3,333,286) | (5,000,666) | (1,076,793) | (1,534,687) |
| **Net Profit Before Taxation** | | **66,665,710** | **100,013,312** | **21,535,867** | **30,693,736** |
| **Provision for Income Tax Expense** | | | | | |
| **Current Tax** | | (19,435,182) | (22,502,995) | (5,809,216) | (6,906,091) |
| **Deferred Tax** | | 81,658 | 73,917 | 22,861 | 15,538 |
| | | **(19,353,524)** | **(22,429,078)** | **(5,786,355)** | **(6,890,553)** |
| **Profit after Tax for the period** | | **47,312,187** | **77,584,234** | **15,749,512** | **23,803,183** |
| **Other Comprehensive Income:** | | | | | |
| Unrealized Gain: Fair value gain/(loss) of investment | | (212,155) | 116,124 | 109,732 | (139,971) |
| Deferred Tax | | 32,094 | (31,332) | (95) | 3,707 |
| | | **(180,061)** | **84,792** | **109,637** | **(136,264)** |
| **Total Comprehensive Income for the period** | | **47,132,126** | **77,669,026** | **15,859,149** | **23,666,919** |

**Accompanying notes form an integral part of these Financial Statements**

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Sufiya Akther Rina**
Managing Director

**Date: : 28th April 2026**
Place: Dhaka, Bangladesh

## JMI HOSPITAL REQUISITE MANUFACTURING LTD.

STATEMENT OF CHANGES IN EQUITY-(Un-Audited)

**For the period ended 31 March 2026**

| Particulars | Share Capital | Share Premium | Tax Holiday Reserve. | Revaluation Surplus | Fair Value Gain /(Loss) | Retained Earnings | Total amount in Taka |
|---|---|---|---|---|---|---|---|
| **Balance as on 01.07.2025** | **1,252,941,200** | **1,205,506,932** | **124,185,213** | **185,844,472** | **78,182** | **1,634,015,727** | **4,402,571,726** |
| Share Issued | - | - | - | - | - | - | - |
| Revaluation Surplus | - | - | - | (1,645,389) | - | 1,645,389 | - |
| Adjustment of Other Comprehensive Income | - | - | - | - | (78,182) | - | **(78,182)** |
| Other Comprehensive Income | - | - | - | - | (180,061) | - | **(180,061)** |
| IPO Expenses | - | (135,000) | - | - | - | - | **(135,000)** |
| Dividend For the period 2024-2025 @5% Cash | | - | - | - | - | (42,414,810) | **(42,414,810)** |
| Net Profit during the period | - | - | - | - | - | 137,262,523 | **137,262,523** |
| **Balance as on 31.03.2026** | **1,252,941,200** | **1,205,371,932** | **124,185,213** | **184,199,082** | **(180,061)** | **1,730,508,829** | **4,497,026,195** |

**For the period ended 31 March 2025**

| Particulars | Share Capital | Share Premium | Tax Holiday Reserve. | Revaluation Surplus | Fair Value Gain /(Loss) | Retained Earnings | Total amount in Taka |
|---|---|---|---|---|---|---|---|
| **Balance as on 01.07.2024** | **1,252,941,200** | **1,205,789,432** | **124,185,213** | **188,182,899** | **(168,975)** | **1,483,235,995** | **4,254,165,764** |
| Share Issued | - | - | - | - | - | - | - |
| Revaluation Surplus | - | - | - | (1,731,989) | - | 1,731,989 | - |
| Adjustment of Other Comprehensive Income | - | - | - | - | 168,975 | - | **168,975** |
| Other Comprehensive Income | - | - | - | - | 84,792 | - | **84,792** |
| IPO Expenses | - | (237,500) | - | - | - | - | **(237,500)** |
| Dividend For the year 2023-2024 @10% Cash | - | - | - | - | - | (84,829,620) | **(84,829,620)** |
| Net Profit during the period | - | - | - | - | - | 195,327,842 | **195,327,842** |
| **Balance as on 31.03.2025** | **1,252,941,200** | **1,205,551,932** | **124,185,213** | **186,450,910** | **84,792** | **1,595,466,206** | **4,364,680,253** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Banik**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Date: : 28th April 2026**
Place: Dhaka, Bangladesh

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Surlya Akther Rina**
Managing Director

**JMI HOSPITAL REQUISITE MANUFACTURING LTD.**
**Statement of Cash Flows -(Un-Audited)**
**For the period ended 31 March 2026**

| Particulars | Notes | Amount in BDT | |
|---|---|---|---|
| | | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 |
| **Cash flow from operating activities** | | | |
| Cash Receipts from customers and others | | 1,045,308,086 | 1,268,551,623 |
| Paid to suppliers and others | | (873,826,120) | (1,013,523,046) |
| Income tax paid | | (29,997,298) | (26,011,270) |
| **Net cash generated from operating activities** | | **141,484,668** | **229,017,307** |
| **Cash flow from investing activities** | | | |
| Investment in Shares & Others | | (423,039) | 87,619,591 |
| Balance with inter company | | (82,399,296) | (32,037,931) |
| Investment in subsidiary | | (16,170,000) | (119,200,000) |
| Capital Work in Progress(CWIP) | | 66,477,493 | (111,360,431) |
| Acquisition of Non-current Assets | | (100,924,232) | (33,930,601) |
| **Net cash generated from investing activities** | | **(133,439,074)** | **(208,909,372)** |
| **Cash flow from financing activities** | | | |
| Financing cost paid | | (34,180,360) | (46,464,452) |
| Term Loan received/(paid) | | 13,494,243 | (8,922,245) |
| Lease Finance received/(paid)-net off payment | | (535,794) | 5,069,117 |
| Working capital loan received/(paid) | | 45,798,930 | (9,693,234) |
| IPO Expenses | | (135,000) | (237,500) |
| Dividend Paid | | (46,505,134) | (79,091,563) |
| Rental Lease Liability Payment | | (1,998,400) | 2,822,113 |
| **Net cash generated from financing activities** | | **(24,061,515)** | **(136,517,764)** |
| **Net cash Surplus/(Deficit) for the period** | | **(16,015,920)** | **(116,409,829)** |
| Cash & Cash Equivalents at the Beginning of the period | | **157,653,226** | **269,222,010** |
| **Cash & Cash Equivalents at the End of the period** | | **141,637,305** | **152,812,181** |
| **Net Operating Cash Flow Per Share (NOCFPS)** | **33.00** | **1.13** | **1.83** |

Accompanying notes form an integral part of these Financial Statements

**Md. Safiqur Rahman FCS**
Company Secretary

**Subas Chandra Bank**
Chief Financial Officer

**Md. Abdur Razzaq**
Chairman

**Mr. Abdul Wahab Khan**
Independent Director

**Mrs. Suriya Akther Rina**
Managing Director

**Date: : 28th April 2026**
Place: Dhaka, Bangladesh

## 1.00 The Company and its Activities:

### 1.01 About the Company

JMI Hospital Requisite Mfg. Ltd. (JHRML) (herein after reffered to as JHRML or the Company) incorporated [C-72728(770)/08] as Private Limited Company as on 20 August 2008 under the Companies Act 1994. It is a joint venture company with Republic of South Korea and has set up its plant at Vitikandi, Gazaria, under Munshigonj district. It is a modern medical instruments and hospital equipments manufacturing plant in Bangladesh.

The company was converted to Public Limited Company as on 30 November 2014.

The consolidated financial statements of the Company as at and for the period ended 31 March 2026 comprise the Company's and its subsidiaries (together referred to as the "Group" and individually as "Group entities") and the Group's interest in associates and jointly controlled entities.

### 1.02 Nature of the Business

It is a modern medical instruments and hospital equipment's manufacturer in Bangladesh and besides that it has trading & distribution business of other medical instruments.

a) **Manufacturing products:** Autoclave, JMI Respirator (KN-95), IV cannula, Face Mask ,scalp vein set, Blood transfusion set, Bulk Needle, IV infusion set, Urine Drainage Bag, Drain Bag, Priming Set, Film Making , Plunger, Catheter.

b) **Trading Products:** Latex Surgical Gloves, Latex examination gloves, Latex Foley Catheter, Male External Catheter, True Result Meter, True Result Twist Meter, True Balance 25's Strips, True Result 25's Strips, Plastic Vacuum Blood Collection Tube, Glass Vacuum Blood Collection Tube, Blood Collection Needle, NIPRO Dialyzer Sureflux, NIPRO Dialyzer Elisio, NIPRO Blood Tubing Set, AVF Fistula Needle, NIPRO Dialysis Machine, Heart Stent:- Coronary Stent- BMS, Coronary Stent-DES, PTCA Ballonne Catheter- NC, PTCA Ballonne Catheter- CTO, PTCA Ballonne Catheter SC etc.

### 1.03 Registered Office

The registered office of the company is situated at 72/C, Progoti Shoroni, Middle Badda, Dhaka-1212.

### 1.04 Factory:

The factory of the Company is situated at Vitikandi, Gazaria, Munshigonj, Bangladesh.

### 1.05 Number of Employees

The number of employee at the end of the period was 592.

### 1.06 Description of subsidiaries

The company, a 65.00% owned subsidiary of JMI Specialized Hospital Limited (JSHL), was incorporated on 6 August 2023 as a private limited company under the Companies Act 1994. The principal activities of the company are the business of General medical services and JSHL operates through the following business segments: Hospital, Medical Services, Diagnostics, Pharmacy, and Others. It offers internal medicine, neurology, diabetes, endocrinology, and nephrology services etc.

## 2.00 Basis for the Preparation of Financial Statements:

### 2.01 Basis of Accounting

The elements of the financial statements have been prepared on Historical Cost concept except Land and Building which is stated at revalued amount, and on accrual basis in compliance with the Companies Act 1994, the Securities and Exchange Rules, 1987, The International Accounting Standards (IAS) and The International Financial Reporting Standards (IFRS).

### 2.02 Statement of Compliance

The financial statements have been prepared in compliance with the requirements of the Companies Act 1994, The Securities & Exchange Rules 1987, the listing regulation of Dhaka and Chittagong stock exchange and other relevant local laws as applicable and in accordance with the International Financial Reporting Standards (IFRSs).

**2.03 Applicable Accounting Standards & Financial Reporting standards**

The following IASs and IFRSs are applicable for the financial statements for the period under review:

| | |
|---|---|
| IAS 1 | Presentation of financial statements |
| IAS 2 | Inventories |
| IAS 7 | Statement of cash flows |
| IAS 8 | Accounting policies, changes in accounting estimates and errors |
| IAS 10 | Events after the reporting period |
| IAS 12 | Income taxes |
| IAS 16 | Property, plant and equipment |
| IAS 19 | Employee benefits |
| IAS 21 | The effects of changes in foreign exchange rates |
| IAS 23 | Borrowing costs |
| IAS 24 | Related party disclosures |
| IAS 32 | Financial instruments: Presentation |
| IAS 33 | Earnings per share |
| IAS 36 | Impairment of assets |
| IAS 37 | Provisions, contingent liabilities and contingent assets |
| IFRS 7 | Financial instruments: disclosures |
| IFRS 8 | Operating Segments |
| IFRS 9 | Financial instruments |
| IFRS 13 | Fair value measurement |
| IFRS 15 | Revenue from contracts with customers |
| IFRS 16 | Leases |

**2.04 Use of Estimates and Judgments**

The preparation of financial statements in conformity with the IFRSs including IASs require management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision of accounting estimates are recognized in the period in which the estimates is revised and in any future periods affected as required by IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.

In particular, the key areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accrued expenses, reserves, contingencies and other payable.

**2.05 Going Concern**

The Company has adequate resources to continue in operation for foreseeable future. For this reason, the board of directors continues to adopt going concern basis in preparing the financial statements. The current credit facilities and resources of the company provide sufficient funds to meet the present requirements of its existing businesses and operations.

**3.00 Significant Accounting Policies**

The accounting principles and policies in respect of material items of financial statements set out below have been applied consistently to all periods presented in these financial statements.

**3.01 Revenue Recognition**

In compliance with the requirements of IFRS 15-Revenue from contracts with customers, The company recognizes revenue when performance obligations in relation to sales has been transferred by the company. Revenue from sales is exclusive of VAT. Rental income is recognized when accrued on a time proportion basis.

**3.02 Property, Plant & Equipment**

**3.2.1 Recognition and Measurement**

Property, Plant and Equipment are recognized, when and only when the necessary recognitions criteria set out in IAS 16: Property, Plant & Equipment are met, means it is probable that future economic benefits associated with the asset will be flow to the Company, controlled by the company and the cost of the asset can be measured reliably. Items of property, plant and equipment are measured at cost/revaluation less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use and the present value of dismantling and removing the items and restoring the site on which they are located if any.

**3.2.2 Maintenance Activities**

The company incurs maintenance costs for all its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

**3.2.3 Depreciation**

Depreciation is the systematic allocation of depreciable amount of an asset over it's useful life, In accordance with the provisions of IAS 16: Property, Plant and Equipment. depreciation has been charged from date of purchase or ready to use for addition of fixed assets. Depreciation is charged on all fixed assets except land and land development on reducing balance method at the following rates:

| Sl No. | Name of Assets | % of Depreciation | |
|---|---|---|---|
| | | Production Unit | Trading Unit |
| 01 | Land and Land Development | 0% | 0% |
| 02 | Factory Building | 5% | 0% |
| 03 | Machineries | 10% | 20% |
| 04 | Furniture and Fixture | 10% | 10% |
| 05 | Office Equipment | 15% | 15% |
| 06 | Electrical Installation and Equipment | 10% | 10% |
| 07 | Computer and Other Equipment | 10% | 10% |
| 08 | Motor Vehicles | 20% | 20% |

The company's policy is to transfer excess depreciation of revalued assets from revaluation surplus to retained earnings through the Statement of Change in Equity.

**3.2.4 Retirements and Disposal**

On disposal of fixed assets, the cost and accumulated depreciation are eliminated and gain loss on such disposal is reflected in Statement of Profit or Loss and Other Comprehensive Income, which is determined with reference to the net book value of the assets at disposal date and net sales proceeds. When revalued assets are sold or disposed, the balance of revaluation reserve is transferred to retained earnings.

**3.2.5 Revaluation of Property, Plant and Equipment**

The Revaluation surplus, difference between revalued amount and carrying value of assets at revaluation date, is recognized as revaluation reserve after recognizing necessary deferred tax arisen on revaluation reserve. The excess deprecation difference between deprecation at revalued amount and depreciation at cost value is being transferred from revaluation reserve to retained earrings through statement of changes in equity.

**3.03 IFRS 16 : Leases**

IFRS 16 introduces new requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets when such recognition exemptions are adopted. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. Details of these new requirements and impact of the adoption of IFRS 16 on the Company's financial statements is described below.

The date of initial application of IFRS 16 for the Company is 01 July 2019. The Company has applied IFRS 16 using IFRS 16 changes how the Company accounts for leases previously classified as operating leases under IAS 17, which were off balance sheet. Applying IFRS 16, for all leases (except as noted below), the Company:

° Recognises right-of-use assets and lease liabilities in the separate statement of financial position, initially measured at the present value of the future lease payments, with the right-of-use asset adjusted by the amount of any prepaid or accrued lease payments in accordance with IFRS 16:C8(b)(ii);

° Recognises depreciation of right-of-use assets and interest on lease liabilities in the consolidated statement of profit or loss;

° Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the consolidated statement of Cash flows.

Under IFRS 16, right-of-use assets are tested for impairment in accordance with IAS 36.

For short-term leases (lease term of 12 months or less) and leases of low-value assets, the Company has opted to recognize a lease expense on a straight-line basis as permitted by IFRS 16. This expense is presented in profit or loss. The Company has used the following practical expedients when applying the cumulative catch-up approach to leases previously classified as operating leases applying IAS 17.

° The Company has applied a single discount rate to a portfolio of leases with reasonably similar characteristics.

° The Company has elected not to recognize right-of-use assets and lease liabilities to leases for which the lease term ends within 12 months of the date of initial application.

° The Company has excluded initial direct costs from the measurement of the right-of-use asset at the date of initial application.

° The Company has used hindsight when determining the lease term when the contract contains options to extend or terminate the lease.

### 3.04 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The company is recognising financial instrument in its financial statements when it becomes a party under the instrument.

### 3.4.1 Financial Assets

Financial assets of the company include cash and cash equivalents, accounts receivable and other receivables. The company initially recognizes receivable on the date they are originated. All others financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transaction. The company derecognizes a financial asset when and only when the contractual rights or probabilities of receiving the cash flows from the asset expire or it transfer the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risk and rewards of ownership of the financial asset are transferred.

### 3.4.1(a) Investment in Shares

Investment in shares of listed companies are carried in the statement of financial position at fair value based on DSE quoted price at the period end and the gain/loss thereon were accounted for through other comprehensive income considering it as "Available – for – Sale" financial assets.
Investment in other shares is carried in the statement of financial position at cost.

### 3.4.1(b) Accounts Receivable

Accounts receivable are created at original invoice amount less any provisions for doubtful debts. Provisions are made where there is evidence of a risk of non-payment, taking into account aging, previous experience and general economic conditions. When an accounts receivable is determined to be uncollected it is written off, firstly against any provision available and then to the statement of profit or loss and other comprehensive income.

**3.4.1(c) Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of cash in hand and cash at bank that are readily convertible to known amount of cash and that are subject to an insignificant risk of change in value.

**3.4.2 Financial Liability**

Financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. Financial liabilities include payable for expenses, liability for capital expenditure and other current liabilities.

**3.05 Impairment**

**(a) Financial Assets**

Accounts receivable and other receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effects on the estimated future cash flows of that asset, that can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor or issuer will enter bankruptcy etc.

**(b) Non-Financial Assets**

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impairment loss if, and only if, the recoverable amount of the asset is less than its carrying amount. Impairment loss is recognized immediately in profit or loss, unless the asset is carried at revalued amount. Any impairment loss of a revalued asset shall be treated as a revaluation decrease. WIP are valued on the basis of stage of completion and finished goods are valued at cost of material plus standard conversion cost.

**3.06 Inventories**

Inventories are carried at the lower of cost and net realizable value as prescribed by IAS 2: Inventories. Cost is determined on weighted average cost basis. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing the inventories to their present condition and realizable value is based on estimated selling price less any further costs expected to be incurred to make the sale. WIP are valued on the basis of stage of complication and finished goods are valued at cost of material plus standard conversion cost.

**3.07 Provisions**

Provisions and accrued expenses are recognozed in the financial statements in line with the International Accounting Standards (IAS) 37 "Provisions, Contingent Liabilities and Contingent Assets" when:

- The company has a legal or constructive obligation as a result of past events.
- It is probable that an outflow of economic benefit will be required to settle the obligations.
- A reliable estimate can be made of the amount of the obligations.

**3.08 Income Tax Expenses:**

Income tax expenses comprises of current and deferred tax. Income tax expenses is recognized in the Statement of Profit or Loss and Other Comprehensive Income and accounted for in accordance with the requirements of IAS 12: Income Tax.

**Current Tax**

Current tax is the expected tax payable on the taxable income for the period/year and any adjustment to tax payable in respect of previous years.

**Deferred Tax**

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary difference. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which such differences can be utilized. Deferred tax is charged or credited to the Statement of Profit or Loss and Other Comprehensive Income.

**3.09 Interest Income**

Interest income is recognized when accrued on a time proportion basis.

**3.10 Borrowing Cost**

Interest and other cost incurred by the company in connection with the borrowings of funds are recognized as expenses in the period in which they are incurred unless such borrowing cost related to acquisition/construction of assets in progress that are capitalized as per IAS 23: 'Borrowing Costs'.

**3.11 Employee Benefits**

The company maintains defined contribution plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective agreements/trust deeds.

The company has accounted for and disclosed employee benefits in compliance with the provision of IAS 19: Employee Benefits.

Confirmed employees of the company are entitled to get provident fund where both the employee's and employer's contribution is respectively 7% which is recognized.

The company provides 5% of its profit before tax after charging contribution to WPPF in accordance with the Bangladesh Labor Act 2006 as amended in 2013.

**3.12 Foreign Currency Transaction**

The financial records of the company are maintained and the financial statements are stated in Bangladesh Taka. Any foreign currency transactions are recorded at Bangladeshi taka after converting into Taka by the exchange rate ruling on the date of transaction and the period balance at foreign currency are converted into Bangladeshi taka at the exchange rate prevailing on the reporting date as per IAS-21: The effects of exchanges in foreign currency rate.

**3.13 Payable and Accruals**

Liabilities are recognized for amounts to be paid in future date for the goods and services received by the Company up to 31 March 2026 and incorporated in the Financial Statements.

**3.14 Contingent Liability**

There was no claim against the company not acknowledge as debt as on 31 March 2026.

**3.15 Events after the Reporting Period**

Even after the reporting period that provide additional information about the company's position at the date of Statement of Financial Position or those that indicate that the going concern assumption is not appropriate are reflected in the financial statements. Events after reporting period that are not adjusting events are disclosed in the notes when material.

**3.16 Financial Risk Management**

The Board of Directors has overall responsibility for the establishment and oversight of the Company's financial risk management. The responsibility also includes developing and monitoring the Company's risk management policies. To assist the Board in discharging its oversight responsibility, management has been made responsible for identifying, monitoring and managing the Company's financial risk exposures.

### 3.17 Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing returns.

### 3.18 Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market price (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The company does not have any financial instrument that expose the price risk.

### 3.19 Components of Financial Statements

The presentation of Financial Statements is in accordance with guidelines provided by IAS 1: Presentation of Financial Statements.

**The Financial Statements comprises :**

a) a Statement of Financial Position as at March 31, 2026;
b) a Statement of Profit or Loss and Other Comprehensive Income for the period ended March 31, 2026;
c) a Statement of Changes in Equity for the period ended March 31, 2026;
d) a Statement of Cash Flows for the period ended March 31, 2026;
e) Notes, comprising summary of significant accounting policies and explanatory information.

### 3.20 Reporting Period

The financial statements cover the accounting period from 01 July 2025 to 31 March 2026.

### 3.21 Comparative Information

Comparative Information has been disclosed in respect of the period March 31, 2026 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current period financial statements.

| | | | | Amount in BDT | |
|---|---|---|---|---|---|
| | | | | 31 March 2026 | 30 June 2025 |
| **04A** | **Consolidated Property, Plant & Equipment** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **4.00** | 1,748,003,201 | 1,740,681,529 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | **Note :** | **4.01** | 83,301,558 | - |
| | | | | **1,831,304,759** | **1,740,681,529** |
| **4.00** | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Property, Plant & Equipment** | | | | |
| | **A .Factory :** | | | | |
| | Balance as per last account | | | 1,721,107,622 | 1,815,267,282 |
| | Add : Addition during the period | | | 100,680,135 | 42,003,168 |
| | | | | **1,821,787,757** | **1,857,270,450** |
| | Less : Depreciation During the period | | | 93,016,350 | 136,162,828 |
| | **Sub Total:** | | | **1,728,771,407** | **1,721,107,622** |
| | The details of Fixed Assets Schedule has been shown in Annexure- 1 | | | | |
| | **B .Trading :** | | | | |
| | Balance as per last account | | | 22,126,969 | 26,247,061 |
| | Add : Addition during the period | | | - | - |
| | | | | **22,126,969** | **26,247,061** |
| | Less : Depreciation During the period | | | 2,256,910 | 4,120,092 |
| | **Sub Total:** | | | **19,870,059** | **22,126,969** |
| | The details of Fixed Assets Schedule has been shown in Annexure- 2 | | | | |
| | **Total ( A+B ): Written Down Value** | | | **1,748,641,466** | **1,743,234,591** |
| | Less : Right of Use Assets | **Note : 4.01 B** | | 638,265 | 2,553,062 |
| | **Written Down Value** | | | **1,748,003,201** | **1,740,681,529** |

1. The land and building & other construction of the company was pledged as security for long term loan.
2. The Land and building are carried at revaluation. An Independent valuer named Malek Siddiqui Wali, Chartered Accountants an enlisted valuer of BSEC revalued land and Factory Building of the company as on 30 June 2014, following current cost method. Such revaluation in to a revaluation surplus aggregating an amount of Tk. 220,452,087.

| | | | | | |
|---|---|---|---|---|---|
| **4.01** | **JMI SPECIALIZED HOSPITAL LIMITED.:Property, Plant & Equipment** | | | | |
| | Balance as per last account | | | - | - |
| | Add : Addition during the period | | | 87,892,812 | - |
| | | | | **87,892,812** | - |
| | Less : Depreciation During the period | | | 4,591,254 | - |
| | **Written Down Value** | | | **83,301,558** | - |
| **4.01 A** | **Consolidated Right of Use Assets** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note : 4.01 B** | | 638,265 | 2,553,062 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | **Note : 4.01 C** | | 26,046,436 | - |
| | | | | **26,684,702** | **2,553,062** |
| **4.01 B** | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.: Right of Use Assets** | | | | |
| | Balance as per last account | | | 2,553,062 | - |
| | Add : Addition during the period | | | - | 5,106,124 |
| | | | | **2,553,062** | **5,106,124** |
| | Less : Depreciation During the period | | | 1,914,797 | 2,553,062 |
| | **Written Down Value** | | | **638,265** | **2,553,062** |
| **4.01 C** | **JMI SPECIALIZED HOSPITAL LIMITED.: Right of Use Assets** | | | | |
| | Balance as per last account | | | - | - |
| | Add : Addition during the period | | | 156,278,619 | - |
| | | | | **156,278,619** | - |
| | Less: Adjustment during the year | | | 104,185,746 | |
| | | | | **52,092,873** | |
| | Less : Depreciation During the period | | | 26,046,437 | - |
| | **Written Down Value** | | | **26,046,436** | - |
| **4.02A** | **Consolidated Capital Work in Progress(CWIP)** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **4.02** | 434,599,569 | 501,077,062 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | **Note :** | **4.03A** | 279,001,529 | 255,758,499 |
| | | | | **713,601,098** | **756,835,561** |

| | | | Amount in BDT | |
|---|---|---|---|---|
| | | | 31 March 2026 | 30 June 2025 |
| **4.02** | **Capital Work in Progress(CWIP)** | | | |
| | The above balances are made up as follows: | | | |
| | Balance as per last account | | 501,077,062 | 379,796,944 |
| | Add : Addition During the period | **Note : 4.03** | 161,785 | 121,280,118 |
| | Less: Transfer to PPE | | 66,639,278 | - |
| | | | **434,599,569** | **501,077,062** |
| **4.03** | **Addition During the period** | | | |
| | Factory Buildings BCT Project | | - | 1,663,168 |
| | Furniture & Fixture BCT Project | | - | 13,700 |
| | Machinery (Not ready to use) BCT Project | | 161,785 | 119,603,250 |
| | | | **161,785** | **121,280,118** |
| **4.03A** | **JMI SPECIALIZED HOSPITAL LIMITED.: Capital Work in Progress(CWIP)** | | | |
| | The above balances are made up as follows: | | | |
| | Balance as per last account | | 255,758,499 | 29,043,241 |
| | Less: Transfer to PPE | | (49,098,469) | - |
| | Add : Addition During the Period | **Note : 4.03B** | 72,341,499 | 226,715,258 |
| | | | **279,001,529** | **255,758,499** |
| **4.03B** | **Addition During the period** | | | |
| | Computer & Others Equipment | | 444,150 | 14,935,425 |
| | Electrical Installation and Equipment | | 12,791,210 | 14,804,825 |
| | Furniture & Fixtures | | 999,518 | 10,702,886 |
| | Building Construction and Renovation | | 2,951,094 | 9,172,220 |
| | Network Installation CWIP | | 3,905,434 | 17,056 |
| | Air Condition | | - | 475,607 |
| | Medical Equipment | | 14,103,273 | 7,343,060 |
| | Machineries | | 12,138,487 | - |
| | Medical Equipment-LC | | - | 81,061,441 |
| | Star-up Cost | | 25,008,333 | 88,202,738 |
| | | | **72,341,499** | **226,715,258** |
| **4.04** | **Investment in Subsidiary** | | | |
| | JMI SPECIALIZED HOSPITAL LIMITED | | 316,070,000 | 299,900,000 |
| | | | **316,070,000** | **299,900,000** |

JMI Hospital Requisite Manufacturing Ltd. invested in JMI Specialized Hospital Limited to purchase 31,607,000 ordinary shares of Tk 10 each Total tk.316,070,000. JMI Specialized Hospital Ltd(JSHL) will carry out the business of General medical services, and JSHL operates through the following business segments: Hospital, Medical Services, Diagnostics, Pharmacy, and Others. It offers internal medicine, neurology, diabetes, endocrinology, and nephrology services, etc.

| | | | | |
|---|---|---|---|---|
| **05A** | **Consolidated Inventories** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note : 5.00** | 764,298,580 | 748,246,525 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | 133,923,303 | - |
| | | | **898,221,883** | **748,246,525** |
| **5.00** | **Inventories** | | | |
| | The above balances are made up as follows: | | | |
| | Raw & Packing Materials | | 239,062,951 | 227,504,797 |
| | Work-in-Process | | 96,770,722 | 93,940,893 |
| | Finished Goods | | 428,464,907 | 426,800,835 |
| | | | **764,298,580** | **748,246,525** |

Period end inventory counting were taken place by the management team as well as in the presence of auditors and appropriate adjustment were made, where applicable.

| | | | | |
|---|---|---|---|---|
| **06A** | **Consolidated Inter Company Loan** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note : 6.00** | 827,611,493 | 745,212,197 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | - | - |
| | | | **827,611,493** | **745,212,197** |
| **6.00** | **Inter Company Loan** | | | |
| | The above balance are made up as follows: | | | |
| | JMI Industrial Gas Ltd. | | 90,935,360 | 87,269,882 |
| | JMI Export-Import Company Ltd. | | 148,131,483 | 124,482,204 |
| | JMI LPG & Petroleum Ltd. | | 10,431,018 | 9,454,733 |
| | JMI Vaccine Ltd. | | 493,485,615 | 447,298,079 |
| | JMI Printing & Packaging Ltd. | | 84,628,017 | 76,707,300 |
| | | | **827,611,493** | **745,212,197** |

| | | | Amount in BDT | |
|---|---|---|---|---|
| | | | 31 March 2026 | 30 June 2025 |

Note: The above amount is unsecured but considered good & bears interest consider the commercial bank's interest rate.

The Inter Company Loan to Related Parties have been approved through Board Resolution during the meeting held on October 26, 2025, and subsequently approved 17th to approval Annual General Meeting as on 22 January 2026.

**07A Consolidated Advance, Deposit & Prepayments**

| | | | | |
|---|---|---|---|---|
| JMI HOSPITAL REQUISITE MANUFACTURING LTD. | Note : | 7.00 | 633,762,979 | 582,686,774 |
| JMI SPECIALIZED HOSPITAL LIMITED | Note : | 7.04 | 142,603,812 | 224,298,745 |
| | | | **776,366,791** | **806,985,519** |

**7.00 JMI HOSPITAL REQUISITE MANUFACTURING LTD. :Advance, Deposit & Prepayments**

The above balances are made up as follows:

| | | | | |
|---|---|---|---|---|
| Advance Against Construction Materials | | | 21,343,557 | 21,099,460 |
| Advance Against Others | | | 76,886,712 | 80,196,126 |
| Advance Against Security Deposit | | | 30,717,997 | 27,219,850 |
| Comilla Palli Biddut Samity | | | 3,163,500 | 3,163,500 |
| LC Margin & Immatured LC | | | 217,188,734 | 171,441,664 |
| Advance Income Tax | Note : | 7.01 | - | - |
| Advance Against Purchase | | | 284,462,479 | 279,566,174 |
| | | | **633,762,979** | **582,686,774** |

**7.01 Advance Income Tax**

| | | | | |
|---|---|---|---|---|
| Opening | | | - | - |
| Add: Addition During the period | Note : | 7.02 | 29,997,299 | 46,378,589 |
| Transferred to Provison of income tax | | | (29,997,299) | (46,378,589) |
| **Total** | | | - | - |

**7.02 Advance Income Tax**

| | | | | |
|---|---|---|---|---|
| **Production Unit** | | | | |
| Source Tax | | | 11,417,003 | 20,096,330 |
| Tax Paid | | | 2,400,000 | - |
| Tax Paid at Import Stage | | | 13,388,835 | 15,548,031 |
| Less: Advance income tax | | | - | - |
| **Sub Total** | | | **27,205,838** | **35,644,361** |
| **Trading Unit** | | | | |
| Tax paid at Import stage | | | 2,775,613 | 1,000,392 |
| TDS from Interest on FDR and Source | | | 12,075 | 265,738 |
| TDS from Interest on Bank Deposit | | | 3,773 | 9,880 |
| Income tax paid | | | - | 9,458,218 |
| **Sub Total** | | | **2,791,461** | **10,734,228** |
| Total | | | **29,997,299** | **46,378,589** |

**7.03 Maturity Analysis**

| | | | | |
|---|---|---|---|---|
| Realisable/ Adjustable within 1 period | | | 630,599,479 | 579,523,274 |
| Realisable/Adjustable after 1 period | | | 3,163,500 | 3,163,500 |
| | | | **633,762,979** | **582,686,774** |

**Disclosure for Advance, Deposit and Prepayment to related party must be mentioned in following way:**

| | | | | |
|---|---|---|---|---|
| Balance with the directors | | | - | - |
| Balance with the sister concern | | | - | - |
| Balance with the others | | | 633,762,979 | 582,686,774 |
| | | | **633,762,979** | **582,686,774** |

As per assessment of directors, above balances are considered good and realisable/adjustable within the due course of operation.

**7.04 JMI SPECIALIZED HOSPITAL LIMITED. :Advance, Deposit & Prepayments**

The above balances are made up as follows:

**Advance against Others :**

| | | | | |
|---|---|---|---|---|
| Advance Against Construction Materials | | | 91,362,874 | 172,013,274 |
| Advance Against Security Deposit | | | 50,479,500 | 50,479,500 |
| Advance Against Others | | | 761,437 | 1,805,971 |
| Advance Income Tax | Note : | 7.05 | - | - |
| | | | **142,603,812** | **224,298,745** |

**7.05 Advance Income Tax**

| | | | | |
|---|---|---|---|---|
| Opening | | | - | - |
| Add: Addition During the period | Note : | 7.06 | 3,579 | 3,837 |
| Less: Transferred to Provision of income tax | | | (3,579) | (3,837) |
| **Total** | | | - | - |

**7.06 Advance Income Tax**

| | | | | |
|---|---|---|---|---|
| Source Tax | | | 3,579 | 3,837 |
| **Sub Total** | | | **3,579** | **3,837** |

| | | | Amount in BDT | |
|---|---|---|---|---|
| | | | 31 March 2026 | 30 June 2025 |
| 08A | **Consolidated Accounts & Other Receivable** | | | |
| | JMI HOSPITAL REQUISITE MANUFACTURING LTD. | | 850,778,121 | 790,152,908 |
| | JMI SPECIALIZED HOSPITAL LIMITED | | 7,104,864 | - |
| | | | **857,882,985** | **790,152,908** |
| 8.00 | **Accounts & Other Receivable** | | | |
| | Accounts Receivable ** | | 850,441,863 | 789,816,650 |
| | Receivable from PF Accounts for Forfeited Amount | | 336,258 | 336,258 |
| | | | **850,778,121** | **790,152,908** |
| | **** Accounts Receivable Balances are made up as follows:** | | | |
| | Opening Balance | | 789,816,650 | 748,621,732 |
| | Add: Sales during the period | | 1,103,008,653 | 1,670,955,448 |
| | Balance after addition | | **1,892,825,303** | **2,419,577,180** |
| | Less: Realisation during the period | | 1,042,383,440 | 1,629,760,530 |
| | **Closing Balance** | | **850,441,863** | **789,816,650** |
| | **Subsequently the receivables have been realized and ageing are as follows:** | | | |
| | **Receivable Ageing:** | | | |
| | Invoiced 0-30 Days | | 109,026,647 | 101,254,495 |
| | Invoiced 31-60 Days | | 296,804,210 | 275,646,011 |
| | Invoiced 61-90 Days | | 229,619,303 | 213,250,496 |
| | Invoiced 91-180 Days | | 214,991,703 | 199,665,649 |
| | Invoiced 181-365 Days | | - | - |
| | Invoiced over 365 Days | | - | - |
| | **Total Receivable Amount** | | **850,441,863** | **789,816,650** |
| | **Trade receivables disclosure as per Schedule-XI, Part-I, of the Companies Act, 1994** | | | |
| | **Receivable Ageing:** | | | |
| | Debts less than 06 months | | 850,441,863 | 789,816,650 |
| | Other debts less provision | | - | - |
| | **Total Receivable Amount** | | **850,441,863** | **789,816,650** |
| | Debts considered good and secured | | 850,441,863 | 789,816,650 |
| | Debts considered good without debtors personal security | | - | - |
| | Debts considered doubtful or bad | | - | - |
| | Debts due from companies same management | | - | - |
| | Maximum debt due by director or officers at any time | | - | - |
| | | | **850,441,863** | **789,816,650** |
| | Balance with the directors | | - | - |
| | Balance with the sister concern | | 564,904,133 | 522,143,420 |
| | Balance with the others | | 285,537,730 | 267,673,230 |
| | | | **850,441,863** | **789,816,650** |
| 09A | **Consolidated Investment in Shares & Others** | | | |
| | JMI HOSPITAL REQUISITE MANUFACTURING LTD. | Note : 9.00 | 156,852,516 | 156,719,814 |
| | JMI SPECIALIZED HOSPITAL LIMITED | | - | - |
| | | | **156,852,516** | **156,719,814** |
| 9.00 | **Investment in Shares & Others** | | | |
| | The above balances are made up as follows: | | | |
| | **Other Investment** | | | |
| | i) In 1360 Shares of JMI Syringes & Medical Devices Ltd.(Face value of Tk. 10.00) (Listed company, Market value Tk. 119.50 per share & Average Cost Tk. 265.90 on 31 March 2026) | 9.01 | 162,520 | 177,480 |
| | ii) In 8,150 Shares of Tk. 10 each of JMI Sonlu Electric Appliance Co. Ltd | | 81,500 | 81,500 |
| | iii) Investment in FDR | 9.02 | 2,833,496 | 2,685,834 |
| | iv) Advance against share money-JMI Sonlu Electric Appliance Co. Ltd. | | 153,775,000 | 153,775,000 |
| | | | **156,852,516** | **156,719,814** |

The Investment in JMI Sonlu Electric Appliance Co. Ltd a non-quoted share is stated at cost as determine the fair value of non-quoted share is cumbersome. However, difference between the fair value of investment and cost of investment are not material.

**9.01 Details of Investment in shares of listed securities are as below:**

| Particulars | Cost Price | Market Price | Considerable Value 31 March 2026 | Considerable Value 30 June 2025 |
|---|---|---|---|---|
| JMI Syringes & Medical Devices Ltd. | 265,895 | 162,520 | 162,520 | 177,480 |

The difference between Market price and Cost price is recognized as unrealized gain and accounted for in the Statement of Profit or Loss and Other Comprehensive Income

| | | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |

**9.02 Details of Investment in FDR are as below:**

| Bank Name | FDR Number | 31.03.2026 | 30.06.2025 |
|---|---|---|---|
| Janata Bank Ltd | 0888003031962 | 2,833,496 | 2,685,834 |
| | **Total** | **2,833,496** | **2,685,834** |

**10A Consolidated Cash & Cash Equivalents**

| | | | |
|---|---|---|---|
| **Consolidated Cash in hand** | **Note : 10.1A** | 116,872,979 | 90,081,067 |
| **Consolidated Cash at Bank** | **Note : 10.2A** | 27,923,571 | 76,075,497 |
| | | **144,796,550** | **166,156,564** |

**10.1A Consolidated Cash in hand**

| | | |
|---|---|---|
| **Cash in Hand (Factory)** | 26,532,654 | 7,903,097 |
| **Cash in Hand (Sales Center)** | 50,919,655 | 36,191,969 |
| **Cash in Hand (Head Office)** | 39,420,670 | 45,986,001 |
| | **116,872,979** | **90,081,067** |

**10.2A Consolidated Cash at Bank**

**BANK ACCOUNTS OF JMI HOSPITAL REQUISITE MANUFACTURING LTD.**

| | | |
|---|---|---|
| DBBL, A/C # 1011100033914 | 350,268 | 2,231,921 |
| Janata Bank Ltd., CD # 001020283/4731 | 1,425,489 | 1,647,477 |
| Janata Bank Ltd., CD # 0100153872486 | 999,056 | 982,560 |
| Janata Bank Ltd., CD # 010240402330 | 1,296 | 2,620,231 |
| Janata Bank Ltd., CD # 0100253429130 | 1,108,848 | 1,131,774 |
| Janata Bank Ltd., SND # 0100267047868 | 5,182,289 | 7,328,748 |
| Janata Bank Ltd., SND # 0100282157432 | 797,895 | - |
| Pubali Bank Ltd, A/C# 0106102001260/0939102001259 | 3,571 | 493 |
| Pubali Bank Ltd, Factory A/c # 3452901008490 | 190,733 | 68,644 |
| Pubali Bank Ltd. CD A/C # 2905901043904 | 1,851,990 | 2,020,022 |
| Pubali Bank Ltd. STD A/C No. # 2905102001064 | 3,211,975 | 1,681,139 |
| Pubali Bank Ltd, A/C# 0106102001467/0939102001466 | 14,611 | 17,891 |
| Pubali Bank Ltd, A/C# 40131301714-134046/01711-401315(held in USD) | 305,494 | 476,487 |
| DBBL , A/C # 101.110.42246 | 6,214,398 | 31,228,057 |
| DBBL , A/C # 101.110.56995 | 1,162,070 | 10,151,794 |
| DBBL , A/C # 108.120000.5976 | 2,596,697 | 3,211,057 |
| Standard Bank Ltd, CD A/C # 00233012209 | 71,430 | 32,521 |
| Brac Bank Ltd, A/C# 1501204394979001 | 1,140,882 | 2,414,659 |
| Uttara Bank Ltd, A/C# 142012200215080 | 172,836 | 507,787 |
| HSBC , A/C # 007-027691-011 | 99,655 | 99,655 |
| Mutual Trust Bank Ltd, A/C # 00460210008905 | 186,885 | 187,230 |
| | **27,088,366** | **68,040,146** |

**BANK ACCOUNTS OF SUBSIDIARY:**

| | | |
|---|---|---|
| Janata Bank Ltd., CD # 0100248987132 | 34,481 | 3,760,100 |
| Pubali Bank Ltd, A/C# 3478102001960 | 663,832 | 3,896,469 |
| Pubali Bank A/C # 0939901049779 | 324 | 2,328 |
| Pubali Bank A/C NO: 3478901023844 | 12,886 | 167,314 |
| DBBL A/C# 1711100164718 | 83,832 | 209,141 |
| Bengal Commercial Bank-1001141009797 | 39,850 | - |
| | **835,205** | **8,035,351** |
| **Consolidated Cash at Bank** | **27,923,571** | **76,075,497** |

**10.00 Cash & Cash Equivalents**

The above balance are made up as follows:

**Cash in Hand :**

| | | |
|---|---|---|
| Cash in Hand (Factory) | 26,532,654 | 7,903,097 |
| Cash in Hand (Sales Center) | 50,919,655 | 36,191,969 |
| Cash in Hand (Head Office) | 37,096,630 | 45,518,014 |
| | **114,548,939** | **89,613,080** |

| | Amount in BDT | |
|---|---|---|
| | 31 March 2026 | 30 June 2025 |
| **Cash at Bank:** | | |
| DBBL, A/C # 1011100033914 | 350,268 | 2,231,921 |
| Janata Bank Ltd., CD # 0100000984731 | 1,425,489 | 1,647,477 |
| Janata Bank Ltd., CD # 0100153872486 | 999,056 | 982,560 |
| Janata Bank Ltd., CD # 010240402330 | 1,296 | 2,620,231 |
| Janata Bank Ltd., CD # 0100253429130 | 1,108,848 | 1,131,774 |
| Janata Bank Ltd., SND # 0100267047868 | 5,182,289 | 7,328,748 |
| Janata Bank Ltd., SND # 0100282157432 | 797,895 | - |
| Pubali Bank Ltd, A/C# 0106102001260/0939102001259 | 3,571 | 493 |
| Pubali Bank Ltd, Factory A/c # 3452901008490 | 190,733 | 68,644 |
| Pubali Bank Ltd. CD A/C # 2905901043904 | 1,851,990 | 2,020,022 |
| Pubali Bank Ltd. STD A/C No. # 2905102001064 | 3,211,975 | 1,681,139 |
| Pubali Bank Ltd, A/C# 0106102001467/0939102001466 | 14,611 | 17,891 |
| Pubali Bank Ltd, A/C# 40131301714-134046/01711-401315(held in USD) | 305,494 | 476,487 |
| DBBL , A/C # 101.110.42246 | 6,214,398 | 31,228,057 |
| DBBL , A/C # 101.110.56995 | 1,162,070 | 10,151,794 |
| DBBL , A/C # 108.120000.5976 | 2,596,697 | 3,211,057 |
| Standard Bank Ltd, CD A/C # 00233012209 | 71,430 | 32,521 |
| Brac Bank Ltd, A/C# 1501204394979001 | 1,140,882 | 2,414,659 |
| Uttara Bank Ltd, A/C# 142012200215080 | 172,836 | 507,787 |
| HSBC , A/C # 007-027691-011 | 99,655 | 99,655 |
| Mutual Trust Bank Ltd, A/C # 00460210008905 | 186,885 | 187,230 |
| | **27,088,366** | **68,040,146** |
| | **141,637,305** | **157,653,226** |

i) Physical cash counting were taken place by the management team as well as in the presence of auditors.

ii) The bank balances reconciliation has been performed with respective bank statements and found in order.

iii) All Cash & Cash Equivalents are readily available for use.

**11A Consolidated Share Capital**

| | | |
|---|---|---|
| a) **Issued, Subscribed & Paid up Share Capital** | | |
| 125,294,120 Ordinary Shares of BDT. 10/- each fully paid up in each | 1,252,941,200 | 1,252,941,200 |

**11.00 Share Capital**

| | | |
|---|---|---|
| a) **Authorized Capital** | | |
| 300,000,000 Ordinary Shares of BDT. 10/- each | 3,000,000,000 | 3,000,000,000 |
| b) **Issued, Subscribed & Paid up Share Capital** | | |
| 125,294,120 Ordinary Shares of BDT. 10/- each fully paid up in each | 1,252,941,200 | 1,252,941,200 |

c) **Composition of Shareholdings:**

| Particulars | As of 31 March 2026 | | As of 30 June 2025 | |
|---|---|---|---|---|
| | No. of Shares | % | No. of Shares | % |
| **Sponsors & Directors :** | | | | |
| Bangladeshi | 35,713,420 | 28.50% | 35,713,420 | 28.50% |
| Foreign | 4,751,080 | 3.79% | 4,751,080 | 3.79% |
| **Sub-Total** | **40,464,500** | **32.30%** | **40,464,500** | **32.30%** |
| Institution | 54,513,379 | 43.51% | 54,898,650 | 43.82% |
| General Public | 30,316,241 | 24.20% | 29,930,970 | 23.89% |
| **Total** | **125,294,120** | **100.00%** | **125,294,120** | **100.00%** |

d) **Classification of Shareholders by Holding (as per Folio & BO ID):**

| Name of Shareholders | As of 31 March 2026 | | | As at 30.06.2025 | | |
|---|---|---|---|---|---|---|
| | No. of Holders | No. of Shares | % | No. of Holders | No. of Shares | % |
| Upto 500 Shares | 33019 | 2,532,562 | 2.02% | 33,668 | 2,707,396 | 2.16% |
| From 501 to 5,000 Shares | 4085 | 7,302,420 | 5.83% | 4,142 | 7,291,771 | 5.82% |
| From 5,001 to 10,000 Shares | 579 | 4,361,160 | 3.48% | 585 | 3,997,497 | 3.19% |
| From 10,001 to 20,000 Shares | 265 | 3,960,790 | 3.16% | 251 | 3,859,277 | 3.08% |
| From 20,001 to 30,000 Shares | 101 | 2,483,416 | 1.98% | 97 | 2,374,173 | 1.89% |
| From 30,001 to 40,000 Shares | 34 | 1,213,414 | 0.97% | 41 | 1,338,988 | 1.07% |
| From 40,001 to 50,000 Shares | 32 | 1,493,297 | 1.19% | 32 | 1,390,689 | 1.11% |
| From 50,001 to 1,00,000 Shares | 54 | 4,125,885 | 3.29% | 56 | 3,786,326 | 3.02% |
| From 1,00,001 to 10,00,000 Shares | 38 | 11,908,448 | 9.50% | 40 | 10,370,275 | 8.28% |
| From 10,00,001 and above Shares | 11 | 85,912,728 | 68.57% | 11 | 88,177,728 | 70.38% |
| **Total** | **38,218** | **125,294,120** | **100.00%** | **38,923** | **125,294,120** | **100.00%** |

| | | | Amount in BDT | |
|---|---|---|---|---|
| | | | 31 March 2026 | 30 June 2025 |
| **11.01A** | **Consolidated Share Premium** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** **Note :** | **11.01** | 1,205,371,932 | 1,205,506,932 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | - | - |
| | **Total** | | **1,205,371,932** | **1,205,506,932** |
| **11.01** | **Share Premium** | | | |
| | The above balance are made up as follows: | | | |
| | Opening Share Premium | | 1,205,506,932 | 1,205,789,432 |
| | Add: New Share Issue at premium | | - | - |
| | Less: IPO Expenses | | 135,000 | 282,500 |
| | **Total** | | **1,205,371,932** | **1,205,506,932** |
| | The IPO expenses deducted from the Share Premium in line with the IAS 32 paragraph 37 and the Companies Act 1994 section 57. | | | |
| **12A** | **Consolidated Reserve & Surplus** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | | 308,204,234 | 310,107,867 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | - | - |
| | **Total** | | **308,204,234** | **310,107,867** |
| **12.00** | **Reserve & Surplus** | | | |
| | The above balance are made up as follows: | | | |
| | **A) Tax Holiday Reserve:** | | | |
| | **This has been provided for as per of the Income Tax Ordinance 1984** | | | |
| | Opening Balance | | 124,185,213 | 124,185,213 |
| | Add: Addition during the period | | - | - |
| | | | **124,185,213** | **124,185,213** |
| | As per section 46 B of the Income Tax Ordinance, 1984 the tax holiday reserve has been made @ 40% on net profit earned by the Company from 2013 to 2017. | | | |
| | **B) Revaluation Reserve:** | | | |
| | Opening Balance | | 185,844,472 | 188,182,899 |
| | Less: Adjustment for depreciation on revalued assets | | (1,645,389) | (2,338,427) |
| | | | **184,199,082** | **185,844,472** |
| | **C) Fair value reserve** | | **(180,061)** | **78,182** |
| | **Total (A+B+C)** | | **308,204,234** | **310,107,867** |
| | The land & Land Building Development and Factory Building being carried at revalued amount. The detail of revaluation is as follow: | | | |
| | i. Class of assets revaluation: Land and Building | | | |
| | ii. Name of revaluer: Malek Siddique Wali, Chartered Accountants (A Pannel of valuer of BSEC) | | | |
| | iii. Relationship with company : Independent from the company | | | |
| | iv. Date of revaluation: 30.06.2014 | | | |
| | v. The revaluation surplus cannot be distributed in form of dividend or any other form to the shareholders | | | |
| **13A** | **Consolidated Retained Earnings** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** **Note** | **13.00** | 1,730,508,829 | 1,634,015,727 |
| | **JMI SPECIALIZED HOSPITAL LIMITED.** | | | |
| | 65% of opening retained earnings | | (131,002) | (37,479) |
| | 65% of current profit attributable to owner | | (52,910,741) | (93,523) |
| | **Closing balance** | | **1,677,467,086** | **1,633,884,725** |
| **13.00** | **Retained Earnings** | | | |
| | The above balance are made up as follows: | | | |
| | Opening Balance | | 1,634,015,727 | 1,483,235,995 |
| | Net Profit during the period | | 137,262,523 | 233,270,925 |
| | Dividend for the FY 2024-2025 @ 05.00% Cash | | (42,414,810) | (84,829,620) |
| | Adjustment for Revaluation Reserve | | 1,645,389 | 2,338,427 |
| | | | **1,730,508,829** | **1,634,015,727** |
| **13.01A** | **Non controlling interest** | | | |
| | Opening Equity portion | | 166,583,775 | 70,000,000 |
| | Add: Share Issued, Subscribed & Paid up during the period | | 124,876,705 | 96,583,775 |
| | Retained earnings of NCI | | | |
| | 35% of opening retained earnings | | (70,540) | (20,181) |
| | 35% of current profit attributable to owner | | (28,490,399) | (50,359) |
| | **Closing balance** | | **262,899,541** | **166,513,235** |

| | | | Amount in BDT | |
|---|---|---|---|---|
| | | | 31 March 2026 | 30 June 2025 |
| **14A** | **Consolidated Term Loan (Non Current Maturity)** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note : 14.00** | 227,546,083 | 153,573,581 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | - | - |
| | **Total** | | **227,546,083** | **153,573,581** |
| **14.00** | **Term Loan (Non Current Maturity)** | | | |
| | The above balance are made up as follows: | | | |
| | Non-Current period maturity (payable 2 to 5 periods) | | 227,546,083 | 153,573,581 |
| | Non-Current period maturity (payable above 5 periods) | | - | - |
| | **Total Non-Current period maturity** | | **227,546,083** | **153,573,581** |
| **14.01A** | **Consolidated Current period maturity (Payable within 1 period)** | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | | 17,746,000 | 78,224,259 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | - | - |
| | **Total** | | **17,746,000** | **78,224,259** |
| **14.01** | **Current period maturity (Payable within 1 period)** | | **17,746,000** | **78,224,259** |
| | | | **245,292,083** | **231,797,840** |
| | **A) Term Loan-12390** | | | |
| | The above balance are made up as follows: | | | |
| | Opening Balance | | 12,224,259 | 69,979,778 |
| | Add: Loan Received during the period | | - | - |
| | | | **12,224,259** | **69,979,778** |
| | Add: Interest Charged during the period | | 1,122,315 | 6,044,781 |
| | | | **13,346,574** | **76,024,559** |
| | Less: Loan Paid During the period | | 951,000 | 63,850,300 |
| | | | **12,395,574** | **12,174,259** |
| | Add: Bank Charge | | 20,000 | 50,000 |
| | | | **12,415,574** | **12,224,259** |

**A.01) Terms and conditions on the above facility including security details are as follows:**

| | | |
|---|---|---|
| Lender Name | : | Pubali Bank Limited. Dhaka Stadium Corporate Branch |
| Sanction Limit | : | 12,224,259 |
| Interest Rate | : | 12.25% (As per new schedule) |
| Installment Size | : | 305,000/= |
| Validity | : | 2025 to 2030 |
| Loan Type | : | Term Loan |
| Nature of Security | : | Land & Buildings |

**A.02) Maturity Analysis of**

| | | |
|---|---|---|
| Current period maturity (payable within 1 period) N-14.01 | 1,220,000 | 12,224,259 |
| Non-Current period maturity (payable 2 to 5 periods) N-14.00 | 11,195,574 | - |
| Non-Current period maturity (payable over 5 periods) | - | - |
| | **12,415,574** | **12,224,259** |

| | | |
|---|---|---|
| **B) Term Loan-12399** | | |
| The above balance are made up as follows: | | |
| Opening Balance | 183,569,041 | 213,653,053 |
| Add: Loan Received during the period | - | - |
| | 183,569,041 | 213,653,053 |
| Add: Interest Charged during the period | 17,384,249 | 24,865,988 |
| | 200,953,290 | 238,519,041 |
| Less: Loan Paid During the period | 5,340,000 | 55,000,000 |
| | 195,613,290 | 183,519,041 |
| Add: Bank Charge | - | 50,000 |
| | **195,613,290** | **183,569,041** |

**B.01) Terms and conditions on the above facility including security details are as follows:**

| | | |
|---|---|---|
| Lender Name | : | Pubali Bank Limited. Dhaka Stadium Corporate Branch |
| Sanction Limit | : | 189,315,772 |
| Interest Rate | : | 12.25% (As per revised schedule) |
| Installment Size | : | 1,25,00,000/= |
| Validity | : | 2025 to 2031 |

| | | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |
| Loan Type | : | Term Loan | |
| Nature of Security | : | Land & Buildings | |
| **B.02) Maturity Analysis of** | | | |
| Current period maturity (payable within 1 period) N-14.01 | | 12,500,000 | 66,000,000 |
| Non-Current period maturity (payable 2 to 5 periods) N-14.00 | | 183,113,290 | 117,569,041 |
| Non-Current period maturity (payable over 5 periods) | | - | - |
| | | **195,613,290** | **183,569,041** |

**C) Term Loan-07550**

| | | |
|---|---|---|
| The above balance are made up as follows: | | |
| Opening Balance | 36,004,540 | - |
| Add: Loan Received during the period | - | 35,000,000 |
| | 36,004,540 | 35,000,000 |
| Add: Interest Charged during the period | 3,388,679 | 2,049,540 |
| | 39,393,219 | 37,049,540 |
| Less: Loan Paid During the period | 2,150,000 | 1,045,000 |
| | 37,243,219 | 36,004,540 |
| Add: Bank Charge | 20,000 | - |
| | **37,263,219** | **36,004,540** |

**C.01) Terms and conditions on the above facility including security details are as follows:**

| | | |
|---|---|---|
| Lender Name | : | Pubali Bank Limited. Dhaka Stadium |
| Sanction Limit | : | 35,000,000 |
| Interest Rate | : | 12.25% p.a with quarterly rest. |
| Installment Size | : | 6,71,000/= |
| Validity | : | 31.12.2032 |
| Loan Type | : | Term Loan |

**Monthly installment has been started from 31.01.2026 as per sanction letter due to 01 (One) year moratorium period from the date of disbursement.**

| **C.02) Maturity Analysis of Loan:** | | |
|---|---|---|
| Current period maturity (payable within 1 period) N-14.01 | 4,026,000 | - |
| Non-Current period maturity (payable 2 to 5 periods) N-14.00 | 33,237,219 | 36,004,540 |
| Non-Current period maturity (payable over 5 periods) | - | - |
| | **37,263,219** | **36,004,540** |

**15A Consolidated Deferred Tax Liability**

| | | | | |
|---|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **15.00** | 122,622,834 | 129,841,178 |
| **JMI SPECIALIZED HOSPITAL LIMITED** | **Note :** | | - | - |
| **Total** | | | **122,622,834** | **129,841,178** |

**15.00 Deferred Tax Liability**

The above balance are made up as follows:

| | | |
|---|---|---|
| Deferred tax (recognised in profit or Loss statement) on temporary difference on PPE except land value and its revaluation: | | |
| WDV of PPE (excluding land) at Accounting Base | 1,346,038,286 | 1,365,003,608 |
| WDV of PPE (excluding land) at Tax Base | (843,461,441) | (830,487,873) |
| **Temporary Difference** | **502,576,845** | **534,515,734** |
| Tax rate | 22.50% | 22.50% |
| **Deferred Tax** | **113,079,790** | **120,266,040** |
| Deferred tax (expenses)/income during the period in P/L | 7,186,250 | (2,459,535) |
| **Deferred tax on OCI:** | | |
| Deferred tax on revaluation of Land | 9,564,260 | 9,564,260 |
| Deferred tax on OCI: Fair value gain/(loss) @10% | (21,216) | 10,878 |
| Deferred tax | **9,543,044** | **9,575,138** |
| Deferred tax (expenses)/income during the period in OCI | 32,094 | (30,598) |
| **Closing liability of deferred tax: Required** | **122,622,834** | **129,841,178** |

**16A Consolidated Lease Finance (Non-current Maturity)**

| | | |
|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | 2,876,174 | 3,411,968 |
| **JMI SPECIALIZED HOSPITAL LIMITED** | - | - |
| **Total** | **2,876,174** | **3,411,968** |

| | | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |
| **16.01A** | **Consolidated Current period maturity (payable within 1 period)** | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | 1,443,600 | 1,443,600 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | - | - |
| | **Total** | **1,443,600** | **1,443,600** |
| **16.00** | **Lease Finance (Non-current Maturity)** | | |
| | Non-Current period maturity (payable 2 to 5 periods) | 2,876,174 | 3,411,968 |
| **16.01** | **Current period maturity (payable within 1 period)** | 1,443,600 | 1,443,600 |
| | | **4,319,774** | **4,855,568** |
| **a)** | **Pubali Bank Limited A/C# 3033** | | |
| | Cost of Car (in BDT) | 2,978,000 | 2,978,000 |
| | **Initial Deposit** | (297,800) | (297,800) |
| | Leasing company's investment (in BDT) | 2,680,200 | 2,680,200 |
| | Interest rate | 12.25 | 12.00 |
| | No. of monthly installment | 60 | 60 |
| | Installment size (in BDT) | 60,150 | 60,150 |
| | Loan Received/BD | 2,427,741 | 2,680,200 |
| | Interest charged | 210,299 | 225,741 |
| | Bank Charge | 3,000 | 3,000 |
| | Repayment | (481,200) | (481,200) |
| | | **2,159,840** | **2,427,741** |
| | **Maturity Analysis of Loan:** | | |
| | Current period maturity (payable within 1 period) N-16.01 | 721,800 | 721,800 |
| | Non-Current period maturity (payable 2 to 5 periods) N-16.00 | 1,438,040 | 1,705,941 |
| | Non-Current period maturity (payable over 5 periods) | - | - |
| | | **2,159,840** | **2,427,741** |
| **b)** | **Pubali Bank Limited A/C# 3041** | | |
| | Cost of Car (in BDT) | 2,978,000 | 2,978,000 |
| | **Initial Deposit** | (297,800) | (297,800) |
| | Leasing company's investment (in BDT) | 2,680,200 | 2,680,200 |
| | Interest rate | 12.25 | 12.00 |
| | No. of monthly installment | 60 | 60 |
| | Installment size (in BDT) | 60,150 | 60,150 |
| | Loan Received/BD | 2,427,827 | 2,680,200 |
| | Interest charged | 210,307 | 225,827 |
| | Bank Charge | 3,000 | 3,000 |
| | Repayment | (481,200) | (481,200) |
| | | **2,159,934** | **2,427,827** |
| | **Maturity Analysis of Loan:** | | |
| | Current period maturity (payable within 1 period) N-16.01 | 721,800 | 721,800 |
| | Non-Current period maturity (payable 2 to 5 periods) N-16.00 | 1,438,134 | 1,706,027 |
| | Non-Current period maturity (payable over 5 periods) | | - |
| | | **2,159,934** | **2,427,827** |

| | | | | | |
|---|---|---|---|---|---|
| **17A** | **Consolidated Rental Lease Liability** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **17.00** | 706,904 | 2,705,304 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | | 30,405,375 | - |
| | **Total** | | | **31,112,279** | **2,705,304** |

| | | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |

**17.00 Rental Lease Liability**

| | | |
|---|---|---|
| The above balance are made up as follows: | | |
| Opening Balance | 2,705,304 | 486,027 |
| Add: During the period | - | 5,106,124 |
| Less: Adjustment during the period | 1,998,400 | 2,886,847 |
| Closing balance | **706,904** | **2,705,304** |

**18A Consolidated Working Capital Loan**

| | | | | |
|---|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **18.00** | 862,403,356 | 816,604,426 |
| **JMI SPECIALIZED HOSPITAL LIMITED** | | | - | - |
| **Total** | | | **862,403,356** | **816,604,426** |

**18.00 Working Capital Loan**

| | | |
|---|---|---|
| The above balance are made up as follows: | | |
| Uttara Bank Ltd.-Revolving Short Term Loan | 58,371,412 | 59,074,965 |
| Pubali Bank Ltd.-OD Loan | 670,178,459 | 618,562,964 |
| Uttara Bank Ltd.-OD-Covid-19 Loan | 64,419,589 | 69,688,610 |
| Pubali Bank Ltd.-OD-Covid-19 Loan | 69,433,896 | 69,277,887 |
| **Total** | **862,403,356** | **816,604,426** |

| Particulars | Uttara Bank Ltd. | Pubali Bank Ltd. |
|---|---|---|
| Sanction Facility | 55,000,000 | 600,000,000 |
| Repayment term | 12 months | 12 months |
| Types of loan | Revolving Short Term Loan | Overdraft |
| Interest Rate | 14.00% | 12.50% |

Excess outstanding balance of Uttara Bank Ltd. is due to interest charged as on 31st March 2026 which was subsequently paid.

**19A Consolidated Liability Against Import**

| | | | | |
|---|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **19.00** | 13,104,256 | 22,817,655 |
| **JMI SPECIALIZED HOSPITAL LIMITED** | | | - | - |
| **Total** | | | **13,104,256** | **22,817,655** |

**19.00 Liability Against Import**

| | | |
|---|---|---|
| The above balance are made up as follows: | | |
| 019925010356 | 5,200,769 | - |
| 019925010295 | 3,132,971 | - |
| 019925010297 | 1,262,272 | - |
| 019925010031 | 1,410,354 | - |
| 019925010296 | 2,097,890 | - |
| 019925010056 | - | 3,929,938 |
| 019925010048 | - | 4,667,649 |
| 019925010097 | - | 769,994 |
| 019925010123 | - | 3,840,495 |
| 019925010132 | - | 8,573,860 |
| 019925010170 | - | 1,035,719 |
| | **13,104,256** | **22,817,655** |

| | Amount in BDT | |
|---|---|---|
| | 31 March 2026 | 30 June 2025 |

| | | | |
|---|---|---|---|
| A) | Lender | : | Pubali Bank Limited, Dhaka Stadium Corporate Branch, Dhaka. |
| | Sanction Facility | | Tk 60.00 crore |
| | Types of loan | | OD (Working Capital) |
| | Interest Rate | | 12.25% p.a. with quarterly rest. |
| B) | Lender | : | Pubali Bank Limited, Dhaka Stadium Corporate Branch, Dhaka. |
| | Sanction Facility | | Tk 50.00 crore including UPAS facility (if required) |
| | Repayment Term | | Sight/upto 180-days deferred payment |
| | Types of loan | | L/C Limit (Sight/Deferred ) (Revolving) |
| | Margin | | 5% |
| | Interest Rate | | 12.25% p.a. with quarterly rest. |
| | Commission | | 0.15% for per quarter |
| C) | Lender | : | Pubali Bank Limited, Dhaka Stadium Corporate Branch, Dhaka. |
| | Sanction Facility | | Tk. 35 Crore |
| | Repayment Term | | 180 days from the date of creation |
| | Types of loan | | LATR |
| | Interest Rate | | 12.25% p.a. with quarterly rest |
| D) | Lender | : | Pubali Bank Limited, Dhaka Stadium Corporate Branch, Dhaka. |
| | Sanction Facility | | Tk. 02 Crore |
| | Repayment Term | | 180 days from the date of creation |
| | Types of loan | | Bank Guarantee(BG) |
| | Margin | | 5% in cash/FDR & 15% cash for open ended BG. |
| | Commission | | 0.20% per quarter |
| E) | Lender | : | Standard Bank Ltd, Principal Branch, Dhaka. |
| | Sanction Facility | | Tk. 20.00 Crore along with JMI Export Import Company Ltd, JMI Syringes & Medical Devices Ltd, and JMI Printing & Packing Ltd |
| | Repayment Term | | For sight L/C- By creating LTR, For Deferred L/C- By way of Acceptance |
| | Types of loan | | L/C Limit (Sigh/Deferred ) (Revolving) |
| | Interest Rate | | 15.25 % p.a. |
| | Commission | | 0.25% per quarter |
| F) | Lender | : | Standard Bank Ltd, Principal Branch, Dhaka. |
| | Sanction Facility | | Tk. 12.00 Crore along with JMI Export Import Company Ltd, JMI Syringes & Medical Devices Ltd, and JMI Printing & Packing Ltd |
| | Repayment Term | | 180 days or as per guideline of Bangladesh bank |
| | Types of loan | | Loan against Trust Receipt (LTR) (revolving) |
| | Interest Rate | | 15.25 % p.a. |

**20A Consolidated Accounts & Other Payable**

| | | | | |
|---|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **20.00** | 45,017,314 | 43,468,575 |
| **JMI SPECIALIZED HOSPITAL LIMITED** | **Note :** | **20.1A** | 133,624,981 | 22,278,349 |
| **Total** | | | **178,642,295** | **65,746,924** |

**20.00 JMI HOSPITAL REQUISITE MANUFACTURING LTD. :Accounts & Other Payable**

| The above balance are made up as follows: | | |
|---|---|---|
| Payable to Suppliers | 7,324,858 | 7,438,025 |
| Contributory provident Fund | 797,264 | 916,062 |
| Salary & Allowance Payable | 13,038,576 | 16,556,375 |
| Vat Payable Account | 118,189 | 286,584 |
| Salary Tax Payable | 191,817 | 290,510 |
| Sales Commission Payable | 197,265 | 278,190 |
| Audit Fee Payable | 57,500 | 460,000 |
| AIT Payable on Sales Commission | 21,918 | 30,910 |
| WPPF | 22,324,804 | 15,889,684 |
| Payable to Others | 945,123 | 1,322,235 |
| | **45,017,314** | **43,468,575** |
| Balance with the sister concern | - | - |
| Balance with the others | 45,017,314 | 43,468,575 |
| | **45,017,314** | **43,468,575** |

| | | | | Amount in BDT | |
|---|---|---|---|---|---|
| | | | | 31 March 2026 | 30 June 2025 |
| **20.01A** | **JMI SPECIALIZED HOSPITAL LIMITED. :Accounts & Other Payable** | | | | |
| | The above balance are made up as follows: | | | | |
| | Payable to Suppliers | | | 108,040,399 | 12,334,539 |
| | Received against service | | | 1,432,740 | - |
| | Audit Fee Payable | | | 57,500 | 57,500 |
| | Salary & Allowance Payable | | | 9,769,580 | 4,746,981 |
| | Salary Tax Payable | | | 105,496 | 36,494 |
| | Interest Payable | | | - | - |
| | VAT Payable Account | | | 8,768,371 | 2,372,143 |
| | With Holding Tax (TDS) | | | 2,471,619 | - |
| | Payable to Others | | | 2,979,279 | 2,730,692 |
| | | | | **133,624,981** | **22,278,349** |
| **20.1A** | **Consolidated Unclaimed Dividend** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | | | 6,703,606 | 10,793,931 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | | - | - |
| | **Total** | | | **6,703,606** | **10,793,931** |
| **20.01** | **Unclaimed Dividend** | | | | |
| | Opening Balance | | | 10,793,931 | 5,115,003 |
| | Add: Addition During the period | | | 42,414,810 | 84,829,620 |
| | Less: Dividend Paid during the period | | | 46,505,134 | 79,150,692 |
| | **Closing Balance** | **20.02** | | **6,703,606** | **10,793,931** |
| **20.02** | **Details of Closing balance of Unclaimed Dividend(31.03.2026) are as below:** | | | | |
| | TDS on Dividend | | | 1,944,383 | 1,701,000 |
| | Dividend payable | | | 4,759,223 | 9,092,931 |
| | | | | **6,703,606** | **10,793,931** |
| | The above balance are made up as follows: | | | | |
| | For the Period ended June 30, 2025 | | | 550,186 | - |
| | For the Period ended June 30, 2024 | | | 3,337,874 | 5,580,443 |
| | For the Period ended June 30, 2023 | | | 871,163 | 890,513 |
| | For the Period ended June 30, 2022 | | | - | 2,621,975 |
| | | | | **4,759,223** | **9,092,931** |
| **21A** | **Consolidated Loan from Directors & Others** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **21.00** | 7,756,976 | 7,756,976 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | | | - | - |
| | **Total** | | | **7,756,976** | **7,756,976** |
| **21.00** | **Loan from Directors & Others** | | | | |
| | The above balance are made up as follows: | | | | |
| | **Foreign Sponsor** | | | **7,756,976** | **7,756,976** |
| | Hoi Kwan Kim | | | | |
| | Lender : | Hoi Kiwan Kim | | | |
| | Sanction Facility : | N/A | | | |
| | Repayment Term : | Repayment obligation will be settled within competent time. | | | |
| | Interest Rate : | Nill | | | |
| | Security : | N/A | | | |
| **22A** | **Consolidated Income Tax Liability** | | | | |
| | **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note :** | **22.00** | 69,298,730 | 51,669,918 |
| | **JMI SPECIALIZED HOSPITAL LIMITED** | **Note :** | **22.02** | 1,938,184 | - |
| | **Total** | | | **71,236,914** | **51,669,918** |
| **22.00** | **JMI HOSPITAL REQUISITE MANUFACTURING LTD : Income Tax Liability** | | | | |
| | Opening | | | 51,669,918 | 15,985,302 |
| | Add: Addition During the period | **Note :** | **22.01** | 47,626,110 | 82,063,205 |
| | Less: Adjustment with AIT (Note 7.01) | | | 29,997,299 | 46,378,589 |
| | **Total** | | | **69,298,730** | **51,669,918** |

| | | Amount in BDT | |
|---|---|---|---|
| | | 31 March 2026 | 30 June 2025 |
| 22.01 | **JMI HOSPITAL REQUISITE MANUFACTURING LTD : Income Tax Liability** | | |
| | **Production Unit** | | |
| | This has been made up as under: | | |
| | Balance as per Account | 22,389,476 | 15,050,745 |
| | Add: Provision for the period | 28,190,928 | 42,983,092 |
| | | **50,580,404** | **58,033,837** |
| | Less: Source Tax | 11,417,003 | 20,096,330 |
| | Less: Tax paid | 2,400,000 | - |
| | Less: Tax Paid at Import Stage | 13,388,835 | 15,548,031 |
| | Less: Advance income tax | - | - |
| | **Tax Payable(A)** | **23,374,567** | **22,389,476** |
| | **Trading Unit** | | |
| | This has been made up as under: | | |
| | Balance as per Account | 29,280,442 | 934,557 |
| | Add: Provision for the period | 19,435,182 | 39,080,113 |
| | | **48,715,624** | **40,014,670** |
| | Less: Tax paid at Import stage | 2,775,613 | 1,000,392 |
| | Less:TDS from Interest on FDR and Source | 12,075 | 265,738 |
| | Less:TDS from Interest on Bank Deposit | 3,773 | 9,880 |
| | Less: Income tax paid | - | 9,458,218 |
| | **Tax Payable(B)** | **45,924,163** | **29,280,442** |
| | **Total Tax Payable C=(A+B)** | **69,298,730** | **51,669,918** |

| | | | |
|---|---|---|---|
| 22.02 | **JMI SPECIALIZED HOSPITAL LIMITED : Income Tax Liability** | | |
| | This has been made up as under: | | |
| | Balance as per Account | - | - |
| | Add: Provision for the period | 1,941,763 | 3,837 |
| | | **1,941,763** | **3,837** |
| | Less: Source Tax | - | 3,837 |
| | Less: Advance income tax | 3,579 | - |
| | **Tax Payable** | **1,938,184** | - |

| | | | | | Amount in BDT | |
|---|---|---|---|---|---|---|
| | | | | | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| | 01 January 2026 to 31 March 2026 | 01 July 2025 to 31 March 2026 | 01 January 2026 to 31 March 2026 | 01 July 2025 to 31 March 2026 | Total | Total |
| | (Trading) | (Trading) | (Production) | (Production) | | |

**23A Consolidated Revenue**

| | | | |
|---|---|---|---|
| JMI HOSPITAL REQUISITE MANUFACTURING LTD. | Note : 23.01 | 1,103,008,654 | 1,294,070,344 |
| JMI SPECIALIZED HOSPITAL LIMITED | Note : 23.02 | 112,038,306 | - |
| **Net Sales** | | 1,215,046,960 | 1,294,070,344 |

**23.02 JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Revenue**

The above balance are made up as follows:

| | | | | | | |
|---|---|---|---|---|---|---|
| Gross Sales | 199,813,233 | 584,543,796 | 216,624,478 | 625,883,223 | 1,210,427,019 | 1,391,859,079 |
| Less: VAT | 18,164,839 | 55,099,642 | 19,838,718 | 52,318,724 | 107,418,366 | 97,788,735 |
| **Net Sales** | **181,648,393** | **529,444,153** | **196,785,760** | **573,564,500** | **1,103,008,654** | **1,294,070,344** |

**23.03 JMI SPECIALIZED HOSPITAL LIMITED.:Revenue**

The above balance are made up as follows:

| | | | | |
|---|---|---|---|---|
| **Revenue** | 59,654,182 | 112,038,306 | 112,038,306 | - |
| | **59,654,182** | **112,038,306** | **112,038,306** | - |

**24A Consolidated cost of goods sold/Direct Expenses**

| | | | |
|---|---|---|---|
| JMI HOSPITAL REQUISITE MANUFACTURING LTD. | Note : 24.01 | 778,400,525 | 890,993,532 |
| JMI SPECIALIZED HOSPITAL LIMITED | Note : 24.03 | 55,119,129 | - |
| | | 833,519,654 | 890,993,532 |

**24.01 JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Cost of Goods Sold**

The above balance are made up as follows:

| | | | | | | |
|---|---|---|---|---|---|---|
| Opening Stock of Raw Material & Packaging | - | - | 234,375,442 | 227,504,797 | 227,504,797 | 219,708,478 |
| Purchase | 108,935,653 | 361,087,527 | 84,676,076 | 212,476,978 | 573,564,505 | 679,168,074 |
| Less: Closing Stock of Raw Material & Packaging | - | - | 239,062,951 | 239,062,951 | 239,062,951 | 223,003,996 |
| **Raw Material & Packaging Consumed** | **108,935,653** | **361,087,527** | **79,988,567** | **200,918,824** | **562,006,351** | **675,872,556** |
| Factory Overhead (Note: 24.02) | - | - | 72,100,990 | 220,888,074 | 220,888,074 | 228,436,364 |
| **Cost of Goods Manufactured** | **108,935,653** | **361,087,527** | **152,089,558** | **421,806,899** | **782,894,426** | **904,308,920** |
| Add: Work-in-process (Beginning Inventory) | - | - | 97,257,007 | 93,940,893 | 93,940,893 | 103,687,567 |
| Less: Work-in-process (Ending Inventory) | - | - | 96,770,722 | 96,770,722 | 96,770,722 | 107,305,900 |
| **Cost of Production** | **108,935,653** | **361,087,527** | **152,575,843** | **418,977,070** | **780,064,597** | **900,690,587** |
| Add: Finished Goods (Beginning Inventory) | 110,538,690 | 106,982,382 | 328,018,598 | 319,818,453 | 426,800,835 | 396,065,882 |
| Less: Finished Goods (Ending Inventory) | 87,325,565 | 87,325,565 | 341,139,342 | 341,139,342 | 428,464,907 | 405,762,937 |
| **Cost of Goods Sold** | **132,148,778** | **380,744,344** | **139,455,099** | **397,656,181** | **778,400,525** | **890,993,532** |

| | | | | Amount in BDT | |
|---|---|---|---|---|---|
| | | | | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| 01 January 2026 to 31 March 2026 (Trading) | 01 July 2025 to 31 March 2026 (Trading) | 01 January 2026 to 31 March 2026 (Production) | 01 July 2025 to 31 March 2026 (Production) | Total | Total |

**24.02 Factory Overhead**

The above balances are made up as follows:

| | | | | | | |
|---|---|---|---|---|---|---|
| Freight Charge /Carriage Inward | - | - | - | 69,000 | 69,000 | 65,036 |
| Salary & Allowance | - | - | 21,905,707 | 71,791,625 | 71,791,625 | 70,018,429 |
| Salary & Wages | - | - | 1,262,635 | 4,369,758 | 4,369,758 | 3,999,380 |
| Festival Bonus | - | - | 2,183,487 | 4,676,785 | 4,676,785 | 4,984,261 |
| Gas & Fuel | - | - | 25,920 | 156,090 | 156,090 | 186,995 |
| Medical Expense | - | - | 4,835 | 70,111 | 70,111 | 87,306 |
| Laundry Exp | - | - | 89,725 | 253,851 | 253,851 | 360,072 |
| Sanitation & Cleaning Exp | - | - | 59,680 | 169,462 | 169,462 | 382,222 |
| Fooding Expenses | - | - | 1,249,489 | 4,115,838 | 4,115,838 | 4,474,534 |
| Attendance Bonus | - | - | 745,000 | 1,392,147 | 1,392,147 | 750,989 |
| Staff uniform | - | - | - | 29,590 | 29,590 | 288,861 |
| Overtime Expenses | - | - | 2,408,867 | 6,375,491 | 6,375,491 | 5,659,904 |
| Supplies Expenses | - | - | 56,638 | 161,384 | 161,384 | 274,615 |
| Entertainment | - | - | 92,526 | 538,400 | 538,400 | 840,146 |
| Travelling & Conveyance | - | - | 316,387 | 932,827 | 932,827 | 1,074,275 |
| Vehicle Repair & Maintenance | - | - | 103,785 | 320,161 | 320,161 | 695,483 |
| Spare Parts & Others | - | - | 303,203 | 895,224 | 895,224 | 785,943 |
| Diesel Expenses | - | - | 997,922 | 3,797,822 | 3,797,822 | 6,887,500 |
| Internet & Dish Bill | - | - | 15,750 | 47,250 | 47,250 | 47,250 |
| Mobile Bill | - | - | 106,574 | 331,409 | 331,409 | 330,804 |
| Electricity Bill | - | - | 9,611,809 | 31,318,720 | 31,318,720 | 29,580,138 |
| Registration & Renewal | - | - | 345,000 | 389,461 | 389,461 | 430,372 |
| Printing & Stationery | - | - | 86,219 | 414,631 | 414,631 | 577,744 |
| Contributory Providend Fund | - | - | 850,396 | 2,704,764 | 2,704,764 | 2,723,831 |
| Repair & Maintanence of Machinery | - | - | 1,223,203 | 3,948,952 | 3,948,952 | 4,572,644 |
| Repair & Maintenance-Building | - | - | 66,000 | 136,972 | 136,972 | 776,324 |
| Depreciation | - | - | 27,990,232 | 81,480,349 | 81,480,349 | 87,581,306 |
| | **-** | **-** | **72,100,990** | **220,888,074** | **220,888,074** | **228,436,364** |

| | | | | Amount in BDT | |
|---|---|---|---|---|---|
| | | | | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| 01 January 2026 to 31 March 2026 | 01 July 2025 to 31 March 2026 | 01 January 2026 to 31 March 2026 | 01 July 2025 to 31 March 2026 | Total | Total |
| (Trading) | (Trading) | (Production) | (Production) | | |

**24.03 JMI SPECIALIZED HOSPITAL LIMITED.:Cost of Goods Sold/Direct Expenses**

| The above balance are made up as follows: | JSHL | JSHL | JSHL | JSHL |
|---|---|---|---|---|
| **Direct Expenses** | 29,385,049 | 55,119,129 | 55,119,129 | - |
| | **29,385,049** | **55,119,129** | **55,119,129** | - |

**25A Consolidated administrative Expenses**

| | | | |
|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note: 25.01** | **58,780,746** | **61,257,407** |
| **JMI SPECIALIZED HOSPITAL LIMITED** | **Note: 25.02** | **128,874,409** | **89,225** |
| | | **187,655,155** | **61,346,632** |

**25.01 JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Administrative Expenses**

The above balances are made up as follows:

| | | | | | | |
|---|---|---|---|---|---|---|
| Electricity Bill | - | - | 38,836 | 194,471 | 194,471 | 479,205 |
| Entertainment | 35,820 | 97,785 | 55,551 | 304,876 | 402,661 | 786,178 |
| Travelling & Conveyance | 125,450 | 257,971 | 95,029 | 196,225 | 454,196 | 387,515 |
| Postage & Courier | 2,150 | 10,067 | 1,195 | 49,375 | 59,442 | 76,281 |
| Gas & Fuel | 35,750 | 184,832 | 221,863 | 712,577 | 897,409 | 894,516 |
| Fooding Expenses | 165,000 | 587,781 | 174,909 | 686,710 | 1,274,491 | 1,109,070 |
| Miscellaneous | 52,500 | 107,209 | 108,700 | 140,396 | 247,605 | 159,524 |
| Office Expenses | 30,790 | 87,460 | 55,396 | 184,439 | 271,899 | 223,100 |
| Printing & Stationary | 192,490 | 452,748 | 176,001 | 527,022 | 979,770 | 978,345 |
| Repair & Maintenance | 21,580 | 85,141 | 18,400 | 208,319 | 293,460 | 359,578 |
| Travelling -Overseas & Inland | 609,040 | 696,834 | 17,480 | 102,846 | 799,680 | 807,412 |
| Legal fee | - | - | 115,000 | 115,000 | 115,000 | 114,750 |
| VAT on Office Rent | - | - | 127,251 | 381,753 | 381,753 | 381,753 |
| Supplies Expense | 123,125 | 157,383 | 50,756 | 95,743 | 253,126 | 229,745 |
| Insurance Premiun-Employee Life | - | - | - | 307,722 | 307,722 | 291,936 |
| Internet Bill | 9,000 | 27,000 | 9,000 | 70,116 | 97,116 | 118,674 |
| Telephone/Mobile Bill | 19,836 | 50,430 | 46,875 | 168,004 | 218,434 | 462,991 |
| Licence & Renewal Fee | - | 2,300 | 34,660 | 259,202 | 261,502 | 887,950 |
| Contributory Provident Fund | 112,760 | 345,543 | 176,037 | 561,426 | 906,969 | 728,305 |
| Company Secretarial & AGM Expenses | 83,375 | 103,930 | 210,000 | 288,609 | 392,539 | 543,675 |
| Salary & Allowance | 6,850,337 | 21,874,622 | 3,983,309 | 12,125,300 | 33,999,923 | 32,526,438 |
| Festival Bonus | 400,460 | 813,148 | 433,832 | 871,873 | 1,685,021 | 1,615,387 |

| | 01 January 2026 to 31 March 2026 (Trading) | 01 July 2025 to 31 March 2026 (Trading) | 01 January 2026 to 31 March 2026 (Production) | 01 July 2025 to 31 March 2026 (Production) | Amount in BDT: For the period from 01 July 2025 to 31 March 2026 Total | Amount in BDT: For the period from 01 July 2024 to 31 March 2025 Total |
|---|---|---|---|---|---|---|
| Vehicle Repair & Maintenance | 59,210 | 263,600 | 212,222 | 741,422 | 1,005,022 | 1,154,994 |
| Water & Sewerage Bill | - | - | 22,470 | 84,351 | 84,351 | 92,929 |
| Audit fee | - | - | 57,500 | 57,500 | 57,500 | 345,000 |
| Bank Charges | 1,757 | 64,554 | 61,973 | 670,085 | 734,639 | 1,081,481 |
| Medical Expense | 10,347 | 47,662 | 27,771 | 93,161 | 140,823 | 168,552 |
| Security Bill | - | - | 18,520 | 91,902 | 91,902 | 113,275 |
| Depreciation | 722,168 | 2,256,910 | 3,406,154 | 9,915,410 | 12,172,320 | 14,138,849 |
| **Total :** | **9,662,946** | **28,574,911** | **9,956,691** | **30,205,836** | **58,780,746** | **61,257,407** |

**25.02 JMI SPECIALIZED HOSPITAL LIMITED.:Administrative Expenses**

| | | | | |
|---|---|---|---|---|
| The above balance are made up as follows: | 59,100,291 | 128,874,409 | 128,874,409 | **89,225** |
| **Total :** | **59,100,291** | **128,874,409** | **128,874,409** | **89,225** |

**26A Consolidated Selling & Distribution Expenses**

| | | | |
|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note: 26.01** | **47,984,164** | **42,497,869** |
| **JMI SPECIALIZED HOSPITAL LIMITED** | **Note: 26.02** | **3,967,575** | **-** |
| | | **51,951,739** | **42,497,869** |

**26.01 JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Selling & distribution expenses**

| | | | | | | |
|---|---|---|---|---|---|---|
| The above balances are made up as follows: | | | | | | |
| Advertisement | 30,540 | 68,976 | 64,968 | 130,768 | 199,744 | 204,876 |
| Tour Bill-Local | 400,933 | 912,690 | 200,000 | 200,000 | 1,112,690 | 844,519 |
| Mobile Bill | 201,667 | 567,913 | - | - | 567,913 | 205,245 |
| VAT on Showroom Rent | 59,400 | 118,800 | - | 59,400 | 178,200 | 306,579 |
| Marketing Salary with Bonus | 7,850,654 | 24,549,412 | - | - | 24,549,412 | 23,940,001 |
| Postage & Courier | 226,556 | 438,606 | - | - | 438,606 | 545,797 |
| Utilities Expenses | 305,760 | 953,878 | - | - | 953,878 | 822,437 |
| Promotional Expenses | 968,678 | 2,306,092 | 1,514,900 | 3,131,079 | 5,437,171 | 5,184,606 |
| Sales Commission/Incentive | 95,840 | 575,091 | 123,343 | 617,830 | 1,192,921 | 1,226,847 |
| TA/DA Allowance (Marketing) | 772,803 | 3,075,545 | 1,297,880 | 2,104,861 | 5,180,406 | 3,267,434 |
| Sample Expenses | 1,868,500 | 2,418,977 | 622,714 | 1,248,044 | 3,667,021 | 1,974,678 |
| Product Enlisted /Inclusion Fee | - | 230,000 | - | - | 230,000 | 130,800 |
| Tender Expense | 125,575 | 169,120 | - | - | 169,120 | 322,882 |
| Cover Van Expenses | 679,350 | 1,955,868 | - | - | 1,955,868 | 1,304,160 |
| Contributory Providend Fund | 128,275 | 379,381 | - | - | 379,381 | 423,604 |
| Security Guard Bill | 44,415 | 133,245 | - | - | 133,245 | 133,245 |
| Training & Development Expenses | - | - | - | - | - | 43,261 |
| Fooding Expenses | 85,650 | 366,871 | - | - | 366,871 | 456,065 |
| Delivery Expense | 87,749 | 483,279 | 318,800 | 788,438 | 1,271,717 | 1,160,833 |
| **Total :** | **13,932,345** | **39,703,744** | **4,142,605** | **8,280,420** | **47,984,164** | **42,497,869** |

| | | | | Amount in BDT | |
|---|---|---|---|---|---|
| | | | | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| 01 January 2026 to 31 March 2026 (Trading) | 01 July 2025 to 31 March 2026 (Trading) | 01 January 2026 to 31 March 2026 (Production) | 01 July 2025 to 31 March 2026 (Production) | Total | Total |
| | | JSHL | JSHL | JSHL | |
| 2,038,311 | 3,967,575 | | | 3,967,575 | - |
| **2,038,311** | **3,967,575** | | | **3,967,575** | - |

**26.02 JMI SPECIALIZED HOSPITAL LIMITED.: Selling & distribution expenses**

The above balance are made up as follows:

**Total :**

**27A Consolidated Financial expense**

| | | | |
|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note: 27.01** | **34,180,359** | **46,464,451** |
| **JMI SPECIALIZED HOSPITAL LIMITED** | **Note: 27.03** | **3,554,588** | - |
| | | **37,734,947** | **46,464,451** |

**27.01 JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Financial expense**

The above balances are made up as follows:

| | | | | | | |
|---|---|---|---|---|---|---|
| Interest on PAD Liability | 349,201 | 997,784 | 3,219,583 | 9,242,854 | 10,240,638 | 19,222,901 |
| Interest on Lease Finance | - | - | 131,817 | 420,606 | 420,606 | 304,217 |
| Interest Expense (Term Loan) | 3,654,964 | 10,947,622 | 3,654,964 | 10,947,622 | 21,895,243 | 24,977,752 |
| Finance Charge for Rental Lease | - | 2,433 | 34,975 | 164,867 | 167,300 | 112,300 |
| Interest on Short term & OD Loan (Note:27.02) | - | 700,000 | 60,859 | 756,572 | 1,456,572 | 1,847,281 |
| **Total :** | **4,004,165** | **12,647,839** | **7,102,199** | **21,532,521** | **34,180,359** | **46,464,451** |

**27.02 Interest On Short Term & OD Loan**

| | | |
|---|---|---|
| **A. Interest Paid During the period:** | | |
| Uttara Bank Ltd | 4,152,353 | 4,245,642 |
| Pubali Bank Ltd-SOD | 22,019,167 | 19,203,619 |
| | **26,171,520** | **23,449,261** |
| **B. Interest Income from Sister Concern:** | | |
| JMI Industrial Gas Ltd. | 2,889,021 | 3,156,271 |
| JMI Export Import Co. Ltd. | 4,523,550 | 3,775,547 |
| JMI LPG & Petrolium Ltd. | 331,394 | 286,762 |
| JMI Vaccine Ltd. | 15,678,060 | 13,566,555 |
| JMI Printing & Packaging Ltd. | 2,688,636 | 2,494,238 |
| | **26,110,661** | **23,279,373** |
| **Interest On Short Term & OD Loan (A-B):** | **60,859** | **169,888** |

| | | | | | Amount in BDT | |
|---|---|---|---|---|---|---|
| | | | | | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| | 01 January 2026 to 31 March 2026 | 01 July 2025 to 31 March 2026 | 01 January 2026 to 31 March 2026 | 01 July 2025 to 31 March 2026 | Total | Total |
| | (Trading) | (Trading) | (Production) | (Production) | | |

**27.03 JMI SPECIALIZED HOSPITAL LIMITED.:Financial expense**

| | | | | JSHL | |
|---|---|---|---|---|---|
| The above balance are made up as follows: | | | 457,611 | 3,554,588 | 3,554,588 | |
| **Total :** | | | **457,611** | **3,554,588** | **3,554,588** | - |

**28A Consolidated Income From Others Sources**

| | | | |
|---|---|---|---|
| **JMI HOSPITAL REQUISITE MANUFACTURING LTD.** | **Note: 28.01** | 2,924,646 | 4,495,421 |
| **JMI SPECIALIZED HOSPITAL LIMITED** | **Note: 28.02** | 18,018 | 4,472 |
| | | **2,942,664** | **4,499,893** |

**28.01 JMI HOSPITAL REQUISITE MANUFACTURING LTD.:Income From Others Sources**

The above balances are made up as follows:

| | | | | | | |
|---|---|---|---|---|---|---|
| Interest on FDR/ Bank Interest | - | 88,181 | 62,626 | 361,465 | 449,646 | 2,019,061 |
| House Rent-Sub Rental Income (NJCL) | 600,000 | 1,800,000 | - | - | 1,800,000 | 1,800,000 |
| Dividend Income | - | - | - | - | - | 1,360 |
| Others Income | 112,500 | 337,500 | 112,500 | 337,500 | 675,000 | 675,000 |
| **Total :** | **712,500** | **2,225,681** | **175,126** | **698,965** | **2,924,646** | **4,495,421** |
| | | - | | - | - | |

**28.02 JMI SPECIALIZED HOSPITAL LIMITED.:Income From Others Sources**

| | JSHL | JSHL | JSHL | JSHL |
|---|---|---|---|---|
| The above balances are made up as follows: | - | 18,018 | 18,018 | 4,472 |
| **Total :** | - | **18,018** | **18,018** | **4,472** |

**29.00 Related Party-Disclosures under IAS 24 " Related Party Disclosure"**

The Company Carried out a number of transactions with related parties/associates undertaking in the normal course of business and on arms length basis. The nature of transaction and their total value are in below:

| Name | | Nature of Transaction | Net transaction for the period | Balance as on 31.03.2026 |
|---|---|---|---|---|
| **A. Advance & Short term Loan Paid** | | | | |
| JMI Industrial Gas Ltd. | | Short Term Loan | 2,889,021 | 90,935,360 |
| JMI Export-Import Company Ltd. | | Short Term Loan | 15,158,550 | 148,131,483 |
| JMI LPG & Petroleum Ltd. | | Short Term Loan | 331,394 | 10,431,018 |
| JMI Vaccine Ltd. | | Short Term Loan | 15,678,061 | 493,485,615 |
| JMI Printing & Packaging Ltd. | | Short Term Loan | 2,688,636 | 84,628,017 |
| **Total** | | | **36,745,661** | **827,611,493** |
| **B. Supplier/ Creditors (Payable)** | | | | |
| JMI Printing & Packaging Ltd | | Supplier | 1,067,983 | 3,492,427 |
| **Total** | | | **1,067,983** | **3,492,427** |

| | | | | | Amount in BDT | |
|---|---|---|---|---|---|---|
| | | | | | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| | 01 January 2026 to 31 March 2026 (Trading) | 01 July 2025 to 31 March 2026 (Trading) | 01 January 2026 to 31 March 2026 (Production) | 01 July 2025 to 31 March 2026 (Production) | Total | Total |
| **C. Sundry Debtors (Product Sales, Receivable)** | | | | | | |
| JMI Syringes & Medical Devices Ltd. | | | Debtors | | (22,193,700) | 218,602,168 |
| Nipro JMI Medical Ltd | | | Debtors | | (21,514,393) | 211,911,172 |
| Nipro JMI Company Limited | | | Debtors | | (12,398,138) | 122,118,429 |
| Nipro JMI Dialysis Center | | | Debtors | | (1,245,958) | 12,272,364 |
| **Total** | | | | | **(57,352,189)** | **564,904,133** |
| **D. Loan from Director's** | | | | | | |
| Hoi Kwan Kim | | | | | - | 7,756,976 |
| | | | | | - | **7,756,976** |
| **E. Advance, Deposit & Prepayments** | | | | | | |
| JMI Sonlu Electric Appliance Co. Ltd | | | Advance Against Share Money Deposit | | - | 153,775,000 |
| **Total** | | | | | - | **153,775,000** |
| **Grand Total** | | | | | **(19,538,545)** | **1,557,540,028** |

**30.00 Contribution to WPPF:**

This represents statutory contribution by the company as per Bangladesh Labour (amendment) Act, 2013. The amount is computed @ 5% of net profit before tax (but after charging such

**31A Consolidated net asset value per share (NAV)**

| | (Amount in BDT) | |
|---|---|---|
| | 31 March 2026 | 30 June 2025 |
| Share Holders Equity | 4,443,984,452 | 4,402,440,724 |
| Weighted average No. of share | 125,294,120 | 125,294,120 |
| **Net Asset Value Per Share (NAV):** | **35.47** | **35.14** |

**31.00 Net Asset Value Per Share (NAV)**

| | | |
|---|---|---|
| Share Holders Equity | 4,497,026,195 | 4,402,571,726 |
| Weighted average No. of share | 125,294,120 | 125,294,120 |
| **Net Asset Value Per Share (NAV):** | **35.89** | **35.14** |

| 01 January 2026 to 31 March 2026 (Trading) | 01 July 2025 to 31 March 2026 (Trading) | 01 January 2026 to 31 March 2026 (Production) | 01 July 2025 to 31 March 2026 (Production) | Amount in BDT: For the period from 01 July 2025 to 31 March 2026 — Total | Amount in BDT: For the period from 01 July 2024 to 31 March 2025 — Total |
|---|---|---|---|---|---|

| | Amount in BDT | |
|---|---|---|
| | For the period from 01 July 2025 to 31 March 2026 | For the period from 01 July 2024 to 31 March 2025 |
| **32A Consolidated basic earning per share (EPS)** | | |
| Profit attributable for distribution to Ordinary Shareholders | 84,351,782 | 195,271,880 |
| Weighted average No. of share | 125,294,120 | 125,294,120 |
| **Consolidated earning per share (EPS):** | **0.67** | **1.56** |
| **32.00 Basic Earning Per Share (EPS)** | | |
| Profit attributable for distribution to Ordinary Shareholders | 137,262,523 | 195,327,842 |
| Weighted average No. of share | 125,294,120 | 125,294,120 |
| **Earning Per Share (EPS):** | **1.10** | **1.56** |
| **33A Consolidated Net Operating Cash Flow Per Share (NOCFPS)** | | |
| Net cash generated from operating activities | 35,894,766 | 93,900,682 |
| Weighted average No. of share | 125,294,120 | 125,294,120 |
| **Net Operating Cash Flow Per Share -(NOCFPS):** | **0.29** | **0.75** |
| **33.00 Net Operating Cash Flow Per Share (NOCFPS)** | | |
| Net cash generated from operating activities | 141,484,668 | 229,017,307 |
| Weighted average No. of share | 125,294,120 | 125,294,120 |
| **Net Operating Cash Flow Per Share -(NOCFPS):** | **1.13** | **1.83** |

| | Amount in BDT | |
|---|---|---|
| | 01 July 2025 to 31 March 2026 | 01 July 2024 to 31 March 2025 |
| **34A Consolidated Reconciliation between net profit to operating cash flow:** | | |
| Profit/(loss) before tax | 95,981,921 | 165,856,054 |
| Finance cost | 39,996,033 | 35,733,960 |
| Operating profit | **135,977,954** | **201,590,014** |
| **Adjustment:** | | |
| Depreciation | 95,273,260 | 67,807,515 |
| **Changes in Working capital:** | | |
| (Increase)/Decrease of Inventory | (149,975,358) | (12,651,639) |
| (Increase)/Decrease of Trade debt | (67,730,077) | (51,290,815) |
| (Increase)/Decrease of Advance, Deposit & Prepayment expect AIT, Advance against non-current assets | (50,832,107) | (149,147,021) |
| (Increase)/Decrease for Share Money deposit | - | |
| Increase/(Decrease) Accounts & Other Payable except interest payable | 112,895,371 | 2,831,456 |
| Increase/(Decrease) Liability Against Import | (9,713,399) | (3,683,722) |
| | **65,895,644** | **55,455,788** |
| Tax paid | (30,000,878) | (10,792,336) |
| **Net cash generated from operating activities** | **35,894,766** | **44,663,452** |
| **34.00 Reconciliation between net profit to operating cash flow:** | | |
| Profit/(loss) before tax | 177,702,383 | 165,937,737 |
| Finance cost | 34,180,360 | 35,733,960 |
| Operating profit | **211,882,743** | **201,671,697** |
| **Adjustment:** | | |
| Depreciation | 95,273,260 | 67,807,515 |
| **Changes in Working capital:** | | |
| (Increase)/Decrease of Inventory | (16,052,055) | (12,651,639) |
| (Increase)/Decrease of Trade debt | (60,625,213) | (51,290,815) |
| (Increase)/Decrease of Advance, Deposit & Prepayment expect AIT, Advance aga | (50,832,107) | (75,447,421) |
| Increase/(Decrease) Accounts & Other Payable except interest payable | 1,548,739 | 9,270,950 |
| Increase/(Decrease) Liability Against Import | (9,713,399) | (3,683,722) |
| | **171,481,968** | **135,676,565** |
| Tax paid | (29,997,299) | (10,790,994) |
| **Net cash generated from operating activities** | **141,484,669** | **124,885,571** |

**JMI HOSPITAL REQUISITE MANUFACTURING LTD**
**Schedule for Property, Plant & Equipment- Production**
**As at 31 March, 2026**

Annexure-1

| Particulars | Freehold Assets | | | | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Land & Land Development | Factory Buildings | Building Suture | Machinery | Machinery-Suture | Electrical Installation | Furniture & Fixture | Computer & Other Equipments | Office Equipment | Motor Vehicles | Right of Use Assets** | |
| **Rate of Depreciation** | **0.00%** | **5.00%** | **5.00%** | **10.00%** | **10.00%** | **10.00%** | **10.00%** | **10.00%** | **15.00%** | **20.00%** | **44.44%** | |
| ***Cost*** | | | | | | | | | | | | |
| Balance as on 01 July 2025 | 259,000,540 | 189,528,025 | 193,245,514 | 367,220,722 | 1,368,895,672 | 39,294,244 | 21,098,145 | 14,885,240 | 83,251,304 | 63,394,436 | 5,106,124 | 2,604,919,966 |
| Addition during the period | 24,372,196 | - | - | 2,205,350 | - | - | 32,112 | 360,300 | 375,123 | - | - | 27,345,081 |
| Transfer During the period | - | - | - | - | - | - | - | - | - | - | - | - |
| **Balance as on 31 December, 2025** | **283,372,736** | **189,528,025** | **193,245,514** | **369,426,072** | **1,368,895,672** | **39,294,244** | **21,130,257** | **15,245,540** | **83,626,427** | **63,394,436** | **5,106,124** | **2,632,265,047** |
| Balance as on 01 January 2026 | 283,372,736 | 189,528,025 | 193,245,514 | 369,426,072 | 1,368,895,672 | 39,294,244 | 21,130,257 | 15,245,540 | 83,626,427 | 63,394,436 | 5,106,124 | 2,632,265,047 |
| Addition during the period | | | | 5,532,386 | | | | 1,147,900 | 15,490 | | | 6,695,776 |
| Borrowing Cost | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing Cost Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer During the period | - | - | - | 66,639,278 | - | - | - | - | | | - | 66,639,278 |
| **Balance as on 31 March, 2026** | **283,372,736** | **189,528,025** | **193,245,514** | **441,597,736** | **1,368,895,672** | **39,294,244** | **21,130,257** | **16,393,440** | **83,641,917** | **63,394,436** | **5,106,124** | **2,705,600,101** |
| ***Accumulated Depreciation*** | | | | | | | | | | | | |
| Balance as on 01 July 2025 | - | 74,690,817 | 48,745,937 | 209,767,715 | 603,625,270 | 20,913,556 | 10,087,946 | 5,486,111 | 35,665,439 | 48,836,118 | 2,553,062 | 1,060,371,970 |
| Addition during the period | - | 2,852,987 | 3,589,911 | 7,831,723 | 37,785,226 | 907,546 | 544,378 | 472,910 | 3,515,043 | 1,419,436 | 1,276,531 | 60,195,692 |
| Adjustment | - | - | - | - | - | - | - | - | | | - | - |
| **Balance as on 31 Dec, 2025** | **-** | **77,543,804** | **52,335,848** | **217,599,438** | **641,410,496** | **21,821,103** | **10,632,324** | **5,959,021** | **39,180,482** | **50,255,554** | **3,829,593** | **1,120,567,662** |
| Balance as on 01 January 2026 | - | 77,543,804 | 52,335,848 | 217,599,438 | 641,410,496 | 21,821,103 | 10,632,324 | 5,959,021 | 39,180,482 | 50,255,554 | 3,829,593 | 1,120,567,662 |
| Addition during the period | - | 1,399,803 | 1,761,371 | 5,444,016 | 18,187,129 | 436,829 | 262,448 | 243,665 | 1,667,105 | 656,944 | 638,266 | 30,697,575 |
| Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| **Balance as on 31 March, 2026** | **-** | **78,943,607** | **54,097,219** | **223,043,453** | **659,597,626** | **22,257,931** | **10,894,773** | **6,202,686** | **40,847,587** | **50,912,498** | **4,467,859** | **1,151,265,237** |
| ***Written Down Value*** | | | | | | | | | | | | |
| **As on 31 Dece,2025** | **283,372,736** | **111,984,220** | **140,909,666** | **151,826,634** | **727,485,176** | **17,473,141** | **10,497,933** | **9,286,519** | **44,445,945** | **13,138,882** | **1,276,531** | **1,511,697,384** |
| **Balance as on 31 March, 2026** | **283,372,736** | **110,584,418** | **139,148,295** | **218,554,283** | **709,298,046** | **17,036,313** | **10,235,484** | **10,190,754** | **42,794,330** | **12,481,938** | **638,265** | **1,554,334,863** |
| ***On Revaluation*** | | | | | | | | | | | | |
| Balance as on 01 July 2025 | 119,230,444 | 101,221,643 | - | - | - | - | - | - | - | - | - | 220,452,087 |
| Addition during the period | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing Cost | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| **Balance as on 31 December, 2025** | **119,230,444** | **101,221,643** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **220,452,087** |
| Balance as on 01 January 2026 | 119,230,444 | 101,221,643 | - | - | - | - | - | - | - | - | - | 220,452,087 |
| Addition during the period | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing Cost | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| **Balance as on 31 March, 2026** | **119,230,444** | **101,221,643** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **220,452,087** |
| ***Accumulated Depreciation*** | | | | | | | | | | | | |
| Balance as on 01 July 2025 | - | 43,892,459 | - | - | - | - | - | - | - | - | - | 43,892,459 |
| Addition during the period | - | 1,424,272 | - | - | - | - | - | - | - | - | - | 1,424,272 |
| Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| **Balance as on 31 December, 2025** | **-** | **45,316,731** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **45,316,731** |
| Balance as on 01 January 2026 | - | 45,316,731 | - | - | - | - | - | - | - | - | - | 45,316,731 |
| Addition during the period | - | 698,811 | - | - | - | - | - | - | - | - | - | 698,811 |
| Adjustment | - | | - | - | - | - | - | - | - | - | - | - |
| **Balance as on 31 March, 2026** | **-** | **46,015,543** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **46,015,543** |

JMI HOSPITAL REQUISITE MANUFACTURING LTD
Schedule for Property, Plant & Equipment- Production
As at 31 March, 2026

Annexure-1

| Particulars | Freehold Assets | | | | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Land & Land Development | Factory Buildings | Building Suture | Machinery | Machinery-Suture | Electrical Installation | Furniture & Fixture | Computer & Other Equipments | Office Equipment | Motor Vehicles | Right of Use Assets** | |
| ***Written Down Value*** | | | | | | | | | | | | |
| **Balance as on 31 December, 2025** | 119,230,444 | 55,904,912 | - | - | - | - | - | - | - | - | - | 175,135,356 |
| **Balance as on 31 March, 2026** | 119,230,444 | 55,206,100 | - | - | - | - | - | - | - | - | - | 174,436,544 |
| ***Total Written Down Value*** | | | | | | | | | | | | |
| **Balance as on 31 December, 2025** | 402,603,180 | 167,889,132 | 140,909,666 | 151,826,634 | 727,485,176 | 17,473,141 | 10,497,933 | 9,286,519 | 44,445,945 | 13,138,882 | 1,276,531 | 1,686,832,740 |
| **Balance as on 31 March, 2026** | 402,603,180 | 165,790,518 | 139,148,295 | 218,554,283 | 709,298,046 | 17,036,313 | 10,235,484 | 10,190,754 | 42,794,330 | 12,481,938 | 638,265 | 1,728,771,407 |

| **Allocation of Depreciation:** | **For the year ended 31 March 2026** | **For the year ended 31 Dec 2025** | |
|---|---|---|---|
| Cost of Sales | 27,990,232 | 25,708,686 | *(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)* |
| General & Administrative Expenses | 3,406,154 | 3,128,511 | *(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses)* |
| **Total** | **31,396,386** | **28,837,197** | |

** Right of use assets previously shown as operating expense but now it has been recognized as financial lease due to implementation of IFRS 16.

**JMI HOSPITAL REQUISITE MANUFACTURING LTD**
**Schedule for Property, Plant & Equipment-Trading**
**As at 31 March 2026**

**Annexure-2**

| Particulars | Freehold Assets | | | | | | Right of Use Assets** | Total |
|---|---|---|---|---|---|---|---|---|
| | Machinery | Office Equipment | Computer & Other Equipment | Electrical Installation & Equipment | Furniture & Fixure | Motor Vehicle | | |
| **Rate of Depreciation** | **20.00%** | **15.00%** | **10.00%** | **10.00%** | **10.00%** | **20.00%** | **39.00%** | |
| ***Cost*** | | | | | | | | |
| Balance as on 01 July 2025 | 16,960,749 | 233,798 | 1,266,767 | 4,923,165 | 12,564,196 | 9,635,216 | 6,715,053 | 52,298,944 |
| Addition during the period | - | - | - | - | - | - | - | - |
| Borrowing Cost | - | - | - | - | - | - | - | - |
| Adjustment | - | - | - | - | - | | | - |
| **Balance as on 31 December, 2025** | **16,960,749** | **233,798** | **1,266,767** | **4,923,165** | **12,564,196** | **9,635,216** | **6,715,053** | **52,298,944** |
| Balance as on 01 January 2026 | 16,960,749 | 233,798 | 1,266,767 | 4,923,165 | 12,564,196 | 9,635,216 | 6,715,053 | 52,298,944 |
| Addition during the period | - | - | - | - | - | - | - | - |
| Borrowing Cost | - | - | - | - | - | - | - | - |
| Adjustment | - | - | - | - | - | | | - |
| **Balance as on 31 March, 2026** | **16,960,749** | **233,798** | **1,266,767** | **4,923,165** | **12,564,196** | **9,635,216** | **6,715,053** | **52,298,944** |
| ***Accumulated Depreciation*** | | | | | | | | |
| Balance as on 01 July 2025 | 9,386,255 | 79,940 | 435,164 | 1,673,619 | 3,783,836 | 8,098,108 | 6,715,053 | 30,171,974 |
| Addition during the period | 738,513 | 11,323 | 41,060 | 160,446 | 433,530 | 149,868 | - | 1,534,742 |
| Adjustment | - | | - | - | - | - | - | - |
| **Balance as on 31 Dec, 2025** | **10,124,768** | **91,263** | **476,224** | **1,834,065** | **4,217,366** | **8,247,976** | **6,715,053** | **31,706,716** |
| Balance as on 01 January 2026 | 10,124,768 | 91,263 | 476,224 | 1,834,065 | 4,217,366 | 8,247,976 | 6,715,053 | 31,706,716 |
| Addition during the period | 341,799 | 5,345 | 19,764 | 77,228 | 208,671 | 69,362 | - | 722,168 |
| Adjustment | - | | - | - | - | - | - | - |
| **Balance as on 31 March, 2026** | **10,466,567** | **96,608** | **495,988** | **1,911,292** | **4,426,037** | **8,317,338** | **6,715,053** | **32,428,884** |
| ***Written Down Value*** | | | | | | | | |
| **As on 31 Dece,2025** | **6,835,981** | **142,535** | **790,543** | **3,089,100** | **8,346,830** | **1,387,240** | - | **20,592,227** |
| **Balance as on 31 March, 2026** | **6,494,182** | **137,190** | **770,779** | **3,011,873** | **8,138,159** | **1,317,878** | - | **19,870,059** |

** Right of use assets previously shown as operating expense but now it has been recognized as financial lease due to implementation of IFRS 16.